FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1923-24

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INTRODUCTORY.

Main divisions of the Indian Accounts.

The main divisions are :—

(1) Revenue.
(2) Capital.
(3) Debt
(4) Remittance.

The first division deals with the proceeds of taxation and the expenditure therefrom, the net result of which represents the surplus or deficit which determines the feasibility of reduction, or the necessity for increase, of taxation. The second division deals with expenditure of a remunerative character met usually from borrowed funds and also final receipts of a capital nature intended to be applied to capital expenditure, such as, contributions received from Indian States or Railways for Railway construction. and the proceeds of the special cesses imposed for the Bombay Development Scheme. The third division comprises debt heads, receipts under which represent a liability and payments an asset, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads under which appear all cash remittances from one treasury to another, besides those which are necessitated either by the constitution of the Accounts Department or the existence of the Home Treasury. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March as distinguished from amounts due to or by Government during the same period.

Sections and Major Heads of Accounts.

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions, while the Major Heads are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this Note. The Major Heads comprising each Section will be found detailed on the respective sectional abstract pages of these Accounts.

Treasury Balances, Paper Currency Reserve and Gold Standard Reserve.

3. The accounts work from balance to balance these balances working up to the general cash balances, a small portion of which is kept in the treasuries all over India but the bulk of which is deposited with the Imperial Bank of India in India and in the Bank of England in England. Outside these cash balances are the Paper Currency Reserve and the Gold Standard Reserve, the transactions of which appear in the Treasury accounts as deposit transactions only, their balances being kept entirely distinct from the cash balances.

Peculiarities of the Indian Accounts.

4. The Indian Accounts are complicated by reason of their—

(1) covering transactions not only of the Central Government but also of the Provincial Governments with their separate resources and separate balances ; and

(2) combining transactions in two currencies, rupee and sterling with wide fluctuations in exchange.

The present method of exhibition of the accounts is the outcome of a series of changes which are briefly summarised below.

Summary of changes in the accounts.

5. The changes up to the end of 1878-79 were summarised in a Parliamentary Paper of 1880 which is reproduced below:—

"From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue and Expenditure of British India were presented to Parliament in rupees so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2*s.* the sicca rupee (equal to 1*s.* 10½*d.* the Company's rupee), and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds and drawbacks, allowances and assignments under treaties and allowances to village officers, etc., and on the other side the general charges of administration. Thus, for 1839-40, the Parliamentary Accounts, when the figures are stated in round numbers at the rate now adopted, of 2*s.* the Company's or Government rupee, give the revenue as £15,545,000, and the charges as £17,623,000; by transferring to the expenditure side the direct claims on the revenue, the receipts become £20,149,000, and the charges £22,227,000.

"The Accounts were presented to Parliament in the old form up to and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53, and 1853-54, in which there were statements showing at the above mentioned rate of exchange, the total income and the total expenditure, including in the latter the direct claims on the revenue. Statements of net income were also given. In the Accounts of 1854-55 the form of these returns was adopted in place of the old form, rupees being converted into sterling at the exchange of 1*s.* 10½*d.* the Company's rupee.

"In 1859 the rate of 2*s.* for the Government rupee (formerly called the Company's rupee) was fixed as that to be adopted in the Parliamentary Accounts," (the income and expenditure being thereby *apparently* increased by $\frac{1}{15}$th, or upwards of £2,000,000); those for 1857-58 and for all subsequent years have been so prepared.

"In the Accounts presented to Parliament for 1859-60, the interest on Guaranteed Railway capital was for the first time shown as a charge on the revenue of the year.

"In 1867-68 the policy of constructing Extraordinary, now called Productive, Works from borrowed money, and excluding the capital charge from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipts and Disbursement under a heading of Debt Incurred, or Debt Transferred, for Productive Public Works, and the interest on that debt is shown as a charge of the year.

"In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £200,000 to provide those Governments with a working balance; but in the following years the change affected the accounts in a two-fold manner; certain receipts, estimated at about £650,000, being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £5,000,000, was shown in a single line as 'Allotments for Provincial Services' instead of under the several headings under which it was incurred.

"In the Accounts for 1871-72 the statement of net income was abandoned, and the revenue was thenceforward shown only in gross, the direct claims thereon being included in the expenditure.

"In the Accounts for 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of Adjusting Receipts from Provincial Governments (Provincial Deficits)' on

the revenue side, or 'Adjusting Payments to Provincial Governments (Provincial Surpluses)' on the expenditure side. These two headings show, practically, the balance by which the Government of India, as banker for the Provincial Governments, is debtor to, or creditor by, those administrations.

"In the Accounts of the same year, 1876-77, the practice was introduced of showing at the foot of the Abstract of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and working expenses in connection with them. In the case of the State Works which are directly managed by the Government, the whole receipts and charges are shown; in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, etc., which have to be defrayed from them. Previously, only the net charge upon the revenue in connection with the Guaranteed Companies was shown; by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other, both sides of the Account were, in 1876-77, increased by £4,705,000.

"In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1878-79 a further change was made, by bringing into the general account of revenue, chiefly under the head of Provincial Rates, local funds previously accounted for separately, a corresponding charge being entered under various headings on the other side. The increase to both sides of the Account caused by this alteration was about £2,850,000."

6. The changes in the accounts made subsequent to 1878-79 are indicated below. Up to 1879-80 the Provincial and Local Deficits were shown as Revenue, and the Surpluses as Expenditure, of the Government of India; in 1880-81 the Deficits were removed from the Account of Revenue, and the total Expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local Surpluses and Deficits. In 1881-82 the head 'Gain by Exchange' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Account of Expenditure as "Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue, as in the case of State lines and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1882-83 also the General Account was recast, the Revenue and expenditure being shown in greater detail than before, other receipts and disbursements being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time, the Accounts of Revenue and Expenditure were arranged in appropriate groups corresponding to the heads shown in the General Account. Further changes were made in the General Account in 1884-85, the most important of which related to the method of exhibition of exchange. This had previously been shown in lump under the head 'Exchange on transactions with London' which represented roughly the difference between the sterling equivalent of the Indian rupee figures converted at the conventional rate of 2*s.* and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several Major Heads of revenue and expenditure with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The exchange in respect of debt and remittance transactions, however, was shown in lump under a separate head and any difference between the actual exchange and the sum total of the exchange adjusted as above figured in the revenue account under the head 'Exchange' in the 'Miscellaneous' group.

7. In 1899-1900 the 'Rx' system referred to in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1*s.* 4*d.*, rupee figures being thenceforth converted at Rs. 15=£1, such trifling differences on account of exchange as occurred being distributed among the Revenue, Capital and Debt Sections of the Account and shown in lump sums except under capital heads. In 1906-07, the Railway transactions were shown *net*, the working expenses being taken in reduction of gross receipts and

certain other changes of a minor character were introduced. In 1907-08, there was a regrouping of Military charges, the Royal Indian Marine and Military Works transactions till then included with corresponding transactions in the Civil Department being transferred to the Military Section of the Accounts. Since 1920-21 the accounts have been prepared on the basis of the rate of 2*s.* per rupee for the conversion of English sterling transactions into rupees, and in 1921-22 the difference between the conventional rate and the average rate of Exchange, *i.e.*, the average of the daily Calcutta telegraphic transfers rates on London, has been distributed over the several Major Heads of revenue and expenditure. Minor changes of detail were introduced from time to time among which may be mentioned the unification of the heads 'Posts' and 'Telegraphs' as a result of the amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a separate head for the adjustment of transfers between Imperial and Provincial Governments till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the Imperial share.

8 A complete recasting of the Accounts was rendered necessary by the Reforms Scheme and opportunity was then taken to introduce a number of improvements, all of which were given effect to in the accounts for the year 1921-22. The major changes are very briefly summarised below :—

(*i*) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy and the consequent re-arrangement of the subsidiary accounts on the basis of Governments instead of areas.

(*ii*) The regrouping of the Sections and Major Heads in which special attention was paid to the more complete exhibition of the transactions of Commercial Departments.

(*iii*) The framing of the accounts on a rupee basis, the sterling figures being converted into rupees instead of *vice versâ*.

9. Throughout these Accounts, a distinction has been drawn between items relating to Provincial revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a province alone (*vide* Accounts Nos 2, 3, 5, 6, 14—16, etc.,) is to be taken as referring to a geographical area, while in the heading of column the entries in which are intended to show the revenues of a province the word 'Government' has been inserted.

In the subsidiary statements the column 'other areas' includes Central transactions in Provincial areas which are not shown separately to avoid undue elaboration.

10 The following changes of importance have been introduced since the year 1922-23 :—

(*i*) The constitution of the Shan States Federation as a separate sub-province of Burma with separate revenues and balances.

(*ii*) The opening of new capital Major Heads in the different Sections of the Accounts for the exhibition of expenditure of a capital nature undertaken by Local Governments from borrowed funds.

(*iii*) The opening of two new Major Heads under 'Sec. A—Principal Heads of Revenue' for the record of transactions in connection with taxes levied under the Scheduled Taxes Rules.

(*iv*) The grouping of all forms of remittance transactions under 'Sec. T—Remittances' that Section being amplified so as to cover all remittances between England and India including remittances by council bills and reverse councils, which have hitherto been shown under 'Sec. U—Secretary of State's Bills and Sterling Bills on London.' The revised method of grouping is shown in the appendix to this Note.

(*v*) The alteration in the nomenclature of the Major Head '21—Sinking Funds' to '21—Reduction or Avoidance of Debt.'

(*vi*) The opening of a new Section "M.—Extraordinary Items" with two Major Heads for the record of special receipts and charges of a non-recurring character so as to distinguish them from the ordinary revenue and expenditure of Government.

APPENDIX.

List of Sections.

I.—Revenue—

A.—Principal heads of Revenue.
B.—Railway Revenue Account.
BB.—Railway Capital Account charged to Revenue.
C.—Irrigation Revenue Account.
CC.—Irrigation Capital Account charged to Revenue.
D.—Posts and Telegraphs Revenue Account.
DD.—Posts and Telegraphs Capital Account charged to Revenue.
E.—Debt Services.
F.—Civil Administration.
G.—Currency and Mint.
H.—Civil Works.
J.—Miscellaneous.
K.—Military Services.
L.—Provincial Contributions, and Miscellaneous Adjustments between Central and Provincial Governments.
M.—Extraordinary Items.

II.—Capital—

AA.—Principal Revenue Heads :—
Forest Capital outlay not charged to Revenue.
BB.—Railway Capital Account not charged to Revenue.
CC.—Irrigation Capital Account not charged to Revenue.
DD.—Posts and Telegraphs Capital Account not charged to Revenue.
FF.—Civil Administration.
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue.
JJ.—Miscellaneous.

III.—Debt—

N.—Public Debt.
O.—Unfunded Debt.
P.—Deposits and Advances.
Q.—Loans and Advances by the Central Government.
R.—Loans and Advances by Provincial Governments.
S.—Loans between Central and Provincial Governments.

IV.—Remittance—

T.—Remittances—
I.—Remittances within India :—
(*a*) Between treasuries.
(*b*) Between Provinces or Departments under different audit circles.
II.—Remittances between England and India.
(*a*) Remittance Account.
(*b*) Secretary of State's Bills and other transfers.
(*i*) Secretary of State's Bills.
(*ii*) Bills on London.
(*iii*) Sterling purchased in India.
(*iv*) Sterling taken over in London.
(*v*) Transfers through Paper Currency Reserve.
(*vi*) Transfers through Gold Standard Reserve.

Note 1—The opening and closing balances are shown under the head 'Cash Balances.'

Note 2.—In an account showing purely Central transactions, an additional adjusting head is necessary for showing the net transactions of Provincial Governments and this is shown under the head 'Balances of Provincial Governments' (*vide* Account No. 7).

GENERAL ACCOUNTS.

	Page.
1A.—General Account of Revenue and Expenditure	2 and 3
1B.— „ „ of Receipts and Disbursements	4 and 5
2.—Statement of Revenue by Major Heads	6 and 7
3.— „ of Expenditure by Major Heads	8 to 11
4-A.— „ of Revenue in England	12 and 13
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8 & 9.— „ of Provincial Revenue and Expenditure	30 to 33
10 & 11.—Accounts of Receipts and Disbursements of Provincial Governments	34 and 35
11-A to 11-I.—Statements of distribution of the expenditure of Provincial Governments between Reserved and Transferred	36 to 53
12.—Statement of Voted and Non-Voted expenditure of Central and Provincial Governments	54 to 59

In these Accounts a pound sterling has been taken as the equivalent of ten rupees. Had this rate of exchange been realised the sterling equivalent of any rupee figure would have been found by dividing it by ten. The average rate of exchange during the year, *i.e.*, the average of the daily telegraphic transfer rates from Calcutta on London being however Rs. 14·5808 per £, the difference between the monthly average rates and the conventional rate of £1 = Rs. 10 on the sterling transactions has been exhibited against the respective heads under a separate column 'Exchange'. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent of the total figure against any head will therefore be obtained approximately by dividing the total rupee figure by the average rate given above.

Note.—The formula does not however apply to debt and remittance heads in respect of which no adjustment is made on account of exchange on English transactions finally booked in the Home Account. The sterling equivalent in such case will work out as follows :—

(1) Indian rupee figure divided by the average rate, *plus*

(2) English sterling figure, *i.e.*, the rupee figure shown in the column "England" divided by ten.

No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE of the for the year ended

REVENUE.	INDIA.			ENGLAND. [First converted into Rs. at £1=R10 and then exchange added.]			TOTAL. INDIA AND ENGLAND.		
	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.
	R	R	R	R	R	R	R	R	R
Revenue—									
Principal Heads of Revenue :—									
Customs . .	39,69,64,296	...	39,69,64,296	...	...	...	39,69,64,296	...	39,69,64,296
Taxes on Income .	18,23,55,516	25,56,842	18,49,12,358	...	...	...	18,23,55,516	25,56,842	18,49,12,358
Salt . . .	10,01,50,870	...	10,01,50,870	...	...	...	10,01,50,870	...	10,01,50,870
Opium . .	4,24,81,654	...	4,24,81,654	...	...	...	4,24,81,654	...	4,24,81,654
Other Heads .	2,28,56,225	72,77,51,419	75,06,07,644	...	...	...	2,28,56,225	72,77,51,419	75,06,07,644
Total Principal Heads	74,48,08,561	73,03,08,261	1,47,51,16,822	...	...	...	74,48,08,561	73,03,08,261	1,47,51,16,822
Railways : Net Receipts	32,44,09,540	3,81,249	32,47,90,789	25,32,853	...	25,32,853	32,69,42,393	3,81,249	32,73,23,642
Irrigation : Net Receipts	10,54,194	7,06,66,758	7,17,20,952	—130	—4,886	—5,016	10,54,064	7,06,61,872	7,17,15,936
Posts and Telegraphs : Net Receipts.	96,54,492	...	96,54,492	—41,505	...	—41,505	96,12,987	...	96,12,987
Interest Receipts . .	82,72,484	1,58,66,859	2,41,39,343	2,33,87,136	...	2,33,87,136	3,16,59,620	1,58,66,859	4,75,26,479
Civil Administration	68,51,292	3,44,07,728	4,12,59,020	...	...	...	68,51,292	3,44,07,728	4,12,59,020
Currency and Mint .	2,91,19,878	...	2,91,19,878	21,54,113	...	21,54,113	3,12,73,991	...	3,12,73,991
Civil works . .	37,05,245	65,59,736	1,02,64,981	...	...	...	37,05,245	65,59,736	1,02,64,981
Miscellaneous . .	47,82,426	1,86,79,624	2,34,62,050	46,95,760	...	46,95,760	94,78,186	1,86,79,624	2,81,57,810
Military Receipts .	4,11,71,612	....	4,11,71,612	69,34,785	...	69,34,785	4,81,56,397	...	4,81,56,397
Extraordinary Receipts .	18,75,963	...	18,75,963	2,40,89,888	...	2,40,89,888	2,59,65,851	...	2,59,65,851
Total Revenues .	1,17,57,05,687	37,68,70,215	2,05,25,75,902	6,38,02,900	—4,886	6,37,98,014	1,23,95,08,587	87,68,65,329	2,11,63,73,916
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	+8,83,55,940	8,83,55,940	...	...	...	...	+8,83,55,940	8,83,55,940	...
Revenue as finally distributed between Central and Provincial.	1,26,40,61,627	78,85,14,275	2,05,25,75,902	6,38,02,900	—4,886	6,37,98,014	1,32,78,64,527	78,85,09,389	2,11,63,73,916
TOTAL .	...	...	...	...	...	...	1,32,78,64,527	78,85,09,389	2,11,63,73,916

CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in *India* and in *England* 31st March 1924.

EXPENDITURE.	INDIA.			ENGLAND. [First converted into Rs. at £1 = Rs. 10 and then exchange added.]			TOTAL INDIA AND ENGLAND.		
	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.
	R	R	R	R	R	R	R	R	R
Expenditure—									
Direct Demands on the Revenues.	5,28,96,775	10,53,30,038	15,82,26,813	15,07,339	14,22,870	29,30,209	5,44,04,114	10,67,52,908	16,11,57,022
Railways: Interest and Miscellaneous Charges.	11,24,10,817	—1,07,75,675	10,16,35,142	15,01,10,641	6,192	15,01,16,833	26,25,21,458	—1,07,69,483	25,17,51,975
Irrigation . .	15,45,391	4,90,85,554	5,06,30,945	96,748	9,58,774	10,55,522	16,42,139	5,00,44,328	5,16,86,467
Posts and Telegraphs	9,08,264	...	9,08,264	16,29,678	...	16,29,678	25,37,942	...	25,37,942
Debt Services . .	8,11,37,940	1,85,74,460	9,97,12,400	9,22,07,031	...	9,22,07,031	17,33,44,971	1,85,74,460	19,19,19,431
Civil Administration .	8,44,88,558	43,10,31,078	51,55,19,636	89,08,750	1,16,65,955	2,05,74,705	9,33,97,308	44,26,97,033	53,60,94,341
Currency and Mint .	44,58,925	...	44,58,925	54,48,473	...	54,48,473	99,07,398	...	99,07,398
Civil Works . .	1,68,85,839	8,36,38,233	10,05,24,072	1,45,751	24,58,930	26,04,681	1,70,31,590	8,60,97,163	10,31,28,753
Miscellaneous . .	1,15,29,851	6,31,02,723	7,46,32,574	3,31,20,031	44,29,528	3,75,49,559	4,46,49,882	6,75,32,251	11,21,82,133
Military Services .	46,46,51,916	...	46,46,51,916	14,57,79,844	...	14,57,79,844	61,04,31,760	...	61,04,31,760
Extraordinary Payments.	...	...	...	3,40,96,207	...	3,40,96,207	3,40,96,207	...	3,40,96,207
Total Expenditure, Central and Provincial.	83,09,14,276	73,99,86,411	1,57,09,00,687	47,80,50,493	2,09,42,249	49,89,92,742	1,30,89,64,769	76,09,28,660	2,06,48,93,429
Surplus (+) . **Deficit (—)** .	...	...	...	...	...	...	+2,38,99,758	+2,75,80,729*	+5,14,80,487
TOTAL .	...	...	...	...	...	...	1,32,78,64,527	78,85,09,389	2,11,63,73,916

*The distribution of this result amongst the several Provincial Governments is shown at foot of Account No. 9.

No. 1-B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1=R10.)	TOTAL.
	R	R	R
Surplus	30,51,07,940	—28,12,08,182	2,38,99,758
Debt, Deposits and Advances—			
Permanent Debt (net incurred)	18,97,88,864	18,15,81,676	37,13,70,540
Unfunded Debt (net incurred)	9,70,57,806	9,48,765	9,80,06,571
Deposits and Advances (net)	6,65,89,252	53,27,788	7,19,17,040
Balances of Provincial Governments (net)	5,50,80,660	—1,82,94,568	3,67,86,092
TOTAL DEBT, DEPOSITS AND ADVANCES	40,85,16,5 2	16,95,63,661	57,80,80,243
TOTAL RECEIPTS	71,36,24,522	—11,16,44,521	60,19,80,001
Opening Balance on April 1st, 1923. India	25,95,80,424	...	35,78,00,112
England (£9,821,969)	...	9,82,19,688	
GRAND TOTAL	97,32,04,946	—1,34,24,833	95,97,80,113

GOVERNMENT in *India* and in *England* for the year ended 31st March 1924.

DISBURSEMENTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1=R10).	TOTAL.
	R	R	R
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—			
Construction of State Railways	10,90,20,826	9,89,77,646	20,79,98,472
Payments for discharge of Debentures . . .	31,39,684	71,55,000	1,02,94,684
Construction of Irrigation, etc., Works . . .	10,883	2,221	13,104
Capital Outlay on Indian Postal and Telegraph Department	75,21,560	...	75,21,560
Initial Expenditure on new Capital at Delhi . .	1,48,67,055	6,06,597	1,54,73,652
TOTAL CAPITAL ACCOUNT DISBURSEMENTS .	13,45,60,008	10,67,41,464	24,13,01,472
Debt, Deposits and Advances—			
Floating Debt (net discharged)	19,46,70,000	...	19,46,70,000
Loans and Advances by the Central Government (net Advances) i.e.	3,24,930	...	3,24,930
Loans between Central and Provincial Governments (net advances)	10,12,11,803	...	10,12,11,803
Remittances (net)	23,10,75,913	—22,40,08,773	70,67,140
TOTAL DEBT, DEPOSITS AND ADVANCES .	52,72,82,646	—22,40,08,773	30,32,73,873
TOTAL DISBURSEMENTS .	66,18,42,654	—11,72,67,309	54,45,75,345
Closing Balance on March 31st, 1924. India	31,13,62,292	...	41,52,04,768
England (£10,384,247) .	...	10,38,42,476	
GRAND TOTAL	97,32,04,946	—1,34,24,833	95,97,80,113

No. 2.—ACCOUNT of the REVENUE of *India*, (both CENTRAL and PROVINCIAL) showing the AMOUNTS for the year ended

HEADS OF REVENUE.	Details of Subsidiary Accounts. No. of accounts.	Page.	India, General. (a)	Baluchistan	North-West Frontier Province.	Madras.	Bombay.
A.—Principal Heads of Revenue—			R	R	R	R	R
I.—Customs	14	71	2,30,593	...	...	3,14,54,900	16,16,98,956
II.—Taxes on Income	15	75	95,47,620	92,602	11,14,647	1,70,71,299	5,34,35,749
III.—Salt	16	78	3,18,06,869	310	...	2,13,62,996	2,26,79,707
IV.—Opium	17	81	31,461	11,399	83,553	13,22,504	15,49,113
V.—Land Revenue	18	85	10,45,633	9,68,207	22,92,132	5,86,78,094	5,08,89,322
VI.—Excise	19	89	34,45,237	6,42,828	7,86,830	5,18,87,475	4,34,58,633
VII.—Stamps	20	92	13,65,002	2,17,907	11,83,988	2,34,05,010	1,79,88,832
VIII.—Forest	21	95	15,64,642	22,403	5,33,333	54,15,556	71,49,604
IX.—Registration	22	100	80,590	5,381	69,808	36,86,331	12,86,997
IX. A—Scheduled Taxes	22B	103	...	...	...	...	9,40,482
X.—Tributes from Indian States	23	106	20,36,840	...	...	44,96,519	13,25,774
TOTAL			5,11,54,487	19,61,037	60,19,291	21,87,80,734	36,24,03,169
B.—Railways—							
XI.—State Railways—							
Gross receipts	27	124	94,58,48,306	...	...	...	...
Deduct—Working Expenses	27	124	*61,05,28,077*	...	...	...	...
„ —Surplus Profits paid to Companies	24	111	*1,14,46,008*	...	...	...	...
Net Receipts	29	129	32,38,74,221	...	...	...	...
XII.—Subsidised Companies			5,35,319	...	...	...	...
TOTAL			32,44,09,540	...	...	...	...
C.—Irrigation, etc.—							
XIII.—Works for which Capital Accounts are kept—							
Gross Receipts :—							
Direct Receipts	35	171	...	70,127	17,02,264	5,35,253	28,83,053
Portion of Land Revenue due to Irrigation	33	154& 155	...	...	1,12,040	1,27,49,632	69,27,536
			...	70,127	18,14,304	1,32,84,885	98,10,589
Deduct.—Working Expenses	36	179	...	*54,844*	*8,13,012*	*31,76,250*	*44,76,352*
Net Receipts			...	15,283	10,01,292	1,01,08,635	53,34,237
XIV.—Works for which no Capital Accounts are kept	37A	189	4,350	2,340	27,277	1,24,969	68,236
TOTAL			4,350	17,623	10,28,569	1,02,33,604	54,02,473
D.—Posts and Telegraphs—							
XV.—Gross Receipts	39	196	10,07,79,139	...	...	...	...
Deduct—Working Expenses	39	196	*9,11,24,647*	...	...	...	...
Net Receipts			96,54,492	...	...	...	...
E.—Interest Receipts—							
XVI.—Interest	42	217	48,79,197	61,907	46,475	12,95,772	1,16,03,450
F.—Civil Administration—							
XVII.—Administration of Justice	48	248	86,301	38,239	3,13,208	16,47,877	14,82,078
XVIII.—Jails and Convict Settlements	49	256	6,26,505	4,049	37,196	6,46,256	5,18,381
XIX.—Police	50	260	57,684	7,329	68,312	9,12,595	5,90,038
XX.—Ports and Pilotage	51	266	...	...	...	15	2,32,083
XXI.—Education	55	279	71,322	42,509	35,375	6,99,953	10,04,199
XXII.—Medical	56	285	2,69,886	6,557	521	4,38,301	6,47,395
XXIII.—Public Health	57	290	1,57,093	...	...	56,933	8,34,631
XXIV.—Agriculture	58	294	8,08,534	13,063	15,934	3,83,448	3,54,140
XXV.—Industries	59	300	...	...	420	11,61,978	4,196
XXVI.—Miscellaneous Departments	61	309	15,04,860	163	274	6,97,459	2,43,761
TOTAL			35,81,685	1,11,909	5,21,240	68,44,815	59,10,902
G.—Currency and Mint—							
XXVII.—Currency	62	317	2,72,10,498	1,649	9,358	22,166	56,476
XXVIII.—Mint	63	321	65,092	...	...	...	16,68,880
TOTAL			2,72,75,590	1,649	9,358	22,166	17,25,356
H.—Civil Works—							
XXX.—Civil Works	65	328	22,41,963	47,987	53,245	6,85,471	18,33,533
J.—Miscellaneous—							
XXXII.—Transfer from Famine Insurance Funds	70A	360	...	...	...	...	...
XXXIII.—Receipts in aid of Superannuation	72	369	16,30,697	12,804	22,585	4,95,373	18,26,992
XXXIV.—Stationery and Printing	73	375	10,83,708	272	20,431	2,18,126	2,73,709
XXXV.—Miscellaneous	74	391	—6,96,307	47,649	5,75,113	7,80,718	17,11,280
TOTAL			20,18,098	60,725	6,18,129	14,94,217	38,11,981
K.—Military Receipts—							
XXXVI.—Army—							
Effective	75A	405	2,91,02,023	...	...	...	...
Non-Effective			15,36,491	...	...	...	...
XXXVII.—Marine	76A	454	24,73,367	...	...	...	...
XXXVIII.—Military Works	77	457	80,59,731	...	...	...	...
TOTAL			4,11,71,612	...	...	...	...
M.—Extraordinary Items—							
XL.—Extraordinary Receipts	79A	472	...	...	...	4,93,440	13,82,523
TOTAL REVENUE			46,63,91,014	22,62,837	82,96,307	24,02,50,219	39,40,73,387

(a) Throughout the accounts, this heading includes the Receipts and Charges connected with the Army Services, the Northern India Salt Depart Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Administrations of

(b) That the exchange on a smaller figure of Gross Receipts is more than the exchange on a larger figure of Working Expenses is due to the application

received on each Account in the several PROVINCES of *British India* and in *England* 31st March 1924.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 10.)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R	R
14,90,85,978	5,91,788	5,20,927	5,19,78,437	14,410	7,41,038	6,47,269	39,69,64,296	...	...	39,69,64,296
6,08,19,439	89,17,763	76,33,552	1,48,22,749	47,36,685	57,82,887	14,37,366	18,49,12,358	...	...	18,49,12,358
1,81,61 523	...	...	61,39,187	278	...	...	10,01,50,870	...	...	10,01,50,870
3,29,64,621	7,75,862	16,74,190	9,18,740	10,20,575	10,39,895	10,89,741	4,24,81,654	...	...	4,24,81,654
3,13,01,640	6,92,22,261	3,64,39,618	4,73,86,637	1,65,62,142	2,38,43,949	1,03,29,142	34,89,58,777	...	...	34,89,58,777
2,09,85,372	1,30,90.307	1,04,18,267	1,19,35,766	1,83,28,191	1,30,73,000	60,49,783	19,40,51,689	...	...	19,40,51,689
3,16,74,735	1,75,41,010	95,90,443	57,89,214	96,32,994	67,27,651	19,83,787	12,71,05,573	...	...	12,71,05,573
22,61,516	73,96,029	43,86,533	1,94,21,301	10,29,085	51,04,930	19,74,291	5,62,19,223	...	...	5,62,19,223
24,48,870	12,32,913	7,15,373	5,50,161	13,65,240	6,61,817	1,78,288	1,22,81,819	...	...	1,22,81,819
23 72,777	...	...	...	...	...	...	33,13,259	...	...	33,13,259
67,701	2,19,000	2,09,270	5,350	85,500	2,26,250	5,100	86,77,304	...	...	86,77,304
35,16,44.172	11,89,46,933	7,15,88,173	15,89,47,542	5,27,75,100	5,72,01,417	2,36,94,767	1,47,51,16,822		...	1,47,51,16,822
...	...	...	2,24,857	...	...	1,77,965	94,62,51,128	4,82,826	2,21,211	94,69,55,165
...	...	...	*1,39,121*	...	...	*1,89,959*	*61,08,57,157*	..	...	*61,08 57,157*
...	...	...	...	...	...	...	*1,14,46,008*	...	...	*1,14,46,008*
...	...	...	85,736	...	...	—11,994	32,39,47,963	4,82,826	2,21,211	32,46,52,000
98,538	2,08.969	...	...	...	...	...	8,42.826	12,26,390	6,02,426	26,71,642
98,538	2,08,969	...	85,736	...	...	—11,994	32,47,90,789	17,09,216	8,23,637	32,78,23,642
10,45,904	1,28,35,945	3,56,94,102	21,29,437	33,74,692	10,30,247	...	6,13 01,624	...	...	6,13,01,624
...	24,38,463	1,77,00,051	16,90,100	...	7,222	...	4,16,25,044	...	...	4,16,25,044
10,45,904	1,52,74,408	5,33,94,153	38,19,537	33,74,692	10,37,469	..	10,29,26,068	...	...	10,29,26,068
9,14,860	*53,86,296*	*1,47,05,617*	*21,58,860*	*16,51,074*	*10,09,830*	...	*3,43,46,905*	*3,403*	*1,613*	*3,43,51,921*
1,31,044	98,88,202	3,86,88,536	16,60,677	17,23,618	27,639	...	6,85,79,163	—3,403	—1,613	6,85,74,147
2,12,667	21,718	5,23,211	19,33,139	88,719	1,35,163	...	31,41,789	...	...	31,41,789
3,43,711	99,09,920	3,92,11,747	35,93,816	18,12,337	1,62,802	...	7,17,20.952	—3,403	—1,613	7,17,15,936
...	...	...	...	...	...	...	10,07,79,139	16,68,677	(b) 7,66,505	10,32,14,321
...	...	...	...	...	...	...	*9,11,24,647*	*17,22,367*	*7,54,320*	*9,36,01,334*
...	...	...	...	...	...	...	96,54,492	—53,690	12,185	96,12,987
14,84,496	17,55,172	5,04,516	8,48,792	4,58,522	5,14,152	86,892	2,41,39,343	1,60,83,154	73,03,982	4,75,26,479
13,39,815	12,25,344	9,76,655	9,18,210	4,41,598	5,05,439	1,66,063	91,37,827	...	...	91,37,827
13,37,851	4,54,358	4,97,376	4,31,625	5,86,561	2,43,617	1,17,082	55,50,857	...	...	55,50,857
5,33,422	2,84,913	6,17,029	6,13,805	2,21,443	1,64,971	1,42,724	42,14,265	...	...	42,14,265
13,54,312	...	...	6,94,580	1,878	..	744	22,83,612	...	...	22,83,612
10,20,702	9,75,338	9,21,941	4,52,100	4,72,640	3,37,985	2,43,390	63,27,454	...	...	63,27,454
7,61,000	1,00,062	3,89,843	1,63,775	2,85,499	1,30,870	20,167	32,13,376	...	...	32,13,376
6,64,877	2,21,631	1,18,007	25,743	16,656	1,19,220	1,42,159	23,56,950	...	...	23,56,950
3,35,724	4,82,943	5,65,763	61,956	67,131	2,85,395	15,587	33,89,618	...	...	33,89,618
5,84,267	66,400	29,096	2,026	26,041	27,448	5,249	19,07,121	...	...	19,07,121
1,47,313	1,15,231	50,154	53,195	3,014	38,871	23,645	28,77,940	...	...	28,77,940
80,79,283	39,26,220	41,65,884	34,17,015	21,22,451	19,03,816	8,73,810	4,12,59,020	...	...	4,12,59,020
11,786	13,074	12,673	34,476	8,132	4,275	1,343	2,73,85,906	14,84,451	6,69,617	2,95,39,974
...	...	...	...	...	...	...	17,33,972	31	14	17,34,017
11,786	13,074	12,673	34,476	8,132	4,275	1,343	2,91,19,878	14,84,482	6,69,631	3,12,73,991
8,43,715	6,10,427	12,71,278	10,88,020	6,14,174	5,28,730	4,46,438	1,02,64,981	...	...	1,02,64,981
...	...	...	17,250	...	...	...	17,250	...	...	17,250
5,52,843	10,91,771	5,28,119	2,45,768	5,00,327	6,79,862	1,49,539	77,36,680	3,64,081	1,69,403	82,70,164
3,73,358	3,77,568	2,16,071	1,06,355	71,061	74,166	10,207	28,25,032	6,515	2,923	28,34,470
16,33,336	12,37,343	23,85,616	42,89,561	2,74,784	4,63,829	1,80,165	1,28,83,088	29,42,205	12,10,633	1,70,35,926
25,59,537	27,06,682	31,29,806	46,58,935	8,46,172	12,17,857	3,39,911	2,34,62,050	33,12,801	13,82,959	2,81,57,810
...	...	...	...	...	...	...	2,91,02,023	36,00,935	16,30,042	3,43,33,000
...	...	...	...	...	...	...	15,36,491	11,99,288	5,54,520	32,90,299
...	...	...	...	...	...	...	24,73,367	...	...	24,73,367
...	...	...	...	...	...	...	80,59,731	...	...	80,59,731
...	...	...	...	...	...	...	4,11,71,612	48,00,223	21,84,562	4,81,56,397
...	...	...	...	...	...	...	18,75,963	1,67,50,000	73,39,888	2,59,65,851
36,50,65,238	13,80,77,897	11,98,84,057	17,26,74,332	5,86,36,893	6,15,33,049	2,54,31,187	2,05,25,75,902	4,10,82,783	1,97,15,231	2,11,63,73,916

ment, the Indian Stores Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Railways, Survey and other Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

of a higher rate of exchange during a period when the Gross Receipts wer in excess of the working expenses.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and and in *England* for the year

HEADS OF EXPENDITURE.	Details of Subsidiary Accounts. No. of account.	Details of Subsidiary Accounts. Page.	India, General.	Baluchistan.	North West-Frontier Province.	Madras.	Bombay.	Bengal.
A.—Direct Demands on the Revenue—			₹	₹	₹	₹	₹	₹
1.—Customs	14A	72	...	...	3,212	12,02,881	26,06,098	20,87,354
2.—Taxes on Income	15A	76	1,19,576	10,420	57,437	15,78,081	15,84,185	6,59,683
3.—Salt	16B	79	67,28,515	...	...	28,06,362	35,58,093	3,04,466
4.—Opium	17B	82	6,221	1	...	...	45,625	26,089
5.—Land Revenue	18A	87	3,49,032	2,92,787	4,09,624	40,39,407	1,82,12,897	28,05,336
6.—Excise	19A	90	1,77,926	15,486	34,031	27,92,508	35,28,242	13,16,568
7.—Stamps	20A	93	—39,78,620	2,772	28,230	5,27,128	3,37,579	10,30,445
8.—Forest	21A	97	25,27,341	31,440	4,58,567	46,06,202	43,33,436	12,42,673
9.—Registration	22A	101	16,679	2,750	10,068	22,63,773	6,62,571	17,79,126
9-A.—Scheduled Taxes	22C	103	...	...	...	...	18,191	15,781
TOTAL			59,46,670	3,55,656	10,01,169	1,98,16,342	3,48,86,917	1,12,67,521
B.—Railway Revenue Account—								
10.—State Railways:								
Interest on Debt	28	126	11,22,14,021	...	...	...	...	...
Interest on Capital contributed by Companies	28	126	2,76,344	...	...	...	...	...
Annuities in purchase of Railways	28	126	...	...	...	...	...	...
Sinking Funds	28	126	...	...	...	...	...	...
11.—Subsidised Companies	30	131	5,40,450	...	...	...	...	...
12.—Miscellaneous Railway Expenditure	31	134	—6,19,998	...	...	...	...	...
TOTAL			11,24,10,817	...	...	...	...	...
BB.—Railway Capital Account (charged to Revenue)—								
13.—Construction of Railways (charged to Provincial Revenues)	25	114	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital Accounts are kept—Interest on Debt	33	115	...	1,13,507	9,64,077	38,91,940	49,21,930	17,16,150
15.—Other Revenue Expenditure financed from Ordinary Revenues	38	191	28,606	20,208	1,63,835	39,42,591	20,82,093	18,91,669
15 (1).—Other Revenue Expenditure financed from Famine Insurance Grants	38	191	...	...	...	4,753	...	...
TOTAL			28,606	1,33,715	11,27,912	78,39,284	70,04,023	36,07,819
CC.—Irrigation, etc., Capital Account (charged to Revenue)—								
16.—Construction of Irrigation, etc., Works—								
A.—Financed from Famine Insurance Grants	34	169	...	...	...	8,781	30,00,000	...
B.—Financed from Ordinary Revenues	34	169	...	29,049	96,537	—2,136	...	18,46,068
TOTAL			...	29,049	96,537	6,645	30,00,000	18,46,068
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs— Interest on Debt	39	196	63,88,844	...	...	...	...	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—								
18.—Capital outlay on Posts and Telegraphs	40	197	—54,80,580	...	...	...	...	...
Carried over			11,92,94,357	5,18,420	22,25,618	2,76,62,271	4,48,90,940	1,67,21,408

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1924.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL. INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 10.)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
...	23,108	10,07,711	16,114	722	...	69,47,200	1,29,010	59,478	71,35,688
5,76,155	4,91,733	4,87,248	2,33,977	3,28,133	99,810	62,26,438	28,031	12,955	62,67,424
...	...	62,360	76,000	...	...	1,35,35,796	52,399	23,791	1,36,11,986
2,57,31,292	...	...	...	...	...	2,58,09,228	47,722	22,609	2,58,79,559
80,88,201	41,51,642	50,84,795	18,56,812	46,28,952	15,71,252	5,14,90,737	2,12,377	98,909	5,18,02,023
6,63,318	3,97,930	17,45,436	9,36,274	9,50,699	1,87,702	1,27,46,120	37,978	17,645	1,28,01,743
4,94,549	1,99,479	1,34,053	3,27,400	2,46,570	93,040	—5,57,370	5,45,517	2,69,447	2,57,594
43,18,656	28,94,929	1,03,00,696	7,41,959	30,25,852	11,38,429	3,56,23,190	9,30,950	4,28,356	3,69,82,496
4,54,042	1,07,478	1,47,226	5,49,734	2,46,768	1,31,287	63,71,502	8,972	4,063	63,84,537
...	...	...	...	...	...	33,972	...	...	33,972
4,03,26,213	82,66,309	1,89,69,530	47,41,270	94,27,696	32,21,520	15,82,26,813	19,92,956	9,37,253	16,11,57,022
9,807	...	28,458	...	...	45,650	11,22,97,936	4,34,72,394	2,00,03,722	17,57,74,052
...	...	...	...	...	...	2,76,344	2,11,38,722	95,79,308	3,09,94,374
...	...	...	...	...	...	...	(a) 3,35,75,459	1,54,06,057	4,89,81,516
...	...	...	...	...	...	...	32,72,056	15,03,283	47,75,339
5,150	...	...	...	...	23,343	5,68,943	...	...	5,68,943
8,006	...	50,761	...	...	3,165	—5,58,066	14,77,645	6,81,995	16,01,574
22,963	...	79,219	...	...	72,158	11,25,85,157	10,29,36,276	4,71,74,365	26,26,95,798
—1,141	..	—1,09,24,928	...	...	—23,946	—1,09,50,015	4,255	1,937	—1,09,43,823
54,63,832	85,08,567	12,80,189	20,39,216	19,55,182	...	3,08,54,590	...	...	3,08,54,590
2,26,860	14,75,733	32,08,991	3,14,223	1,17,554	68,357	1,35,40,720	7,18,719	3,36,803	1,45,96,242
...	...	...	7,307	2,28,335	...	2,40,395	...	...	2,40,395
56,90,692	99,84,300	44,89,180	23,60,746	23,01,071	68,357	4,46,35,705	7,18,719	3,36,803	4,56,91,227
2,92,870	...	...	10,210	...	...	33,11,861	...	...	33,11,861
...	600	6,82,464	30,797	...	...	26,83,379	...	...	26,83,379
2,92,870	600	6,82,464	41,007	...	...	59,95,240	...	...	59,95,240
...	...	...	...	...	...	63,88,844	...	...	63,88,844
...	...	...	...	...	...	—54,80,580	11,13,426	5,16,252	—38,50,902
4,63,31,597	1,82,51,209	1,32,95,465	71,43,023	1,17,28,767	33,38,039	31,14,01,164	10,67,65,632	4,89,66,610	46,71,33,406

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1923-24 in respect of the whole amounts of Annuities which have not been exchanged for India Stock are as follows—*vide* Account No. 25-B., page 118 :—

	£
East Indian Railway Annuity	317,965
Eastern Bengal Railway Annuity	31,252
Sind Punjab and Delhi Railway Annuity	95,841
Great Indian Peninsula Railway Annuity	618,533
Madras Railway Annuity	153,448
	1,217,039

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES OF INDIA (both CENTRAL and and in *England* for the

HEADS OF EXPENDITURE.	Detail of Subsidiary Accounts. No. of account.	Page.	India General.	Baluchistan.	North West-Frontier Province.	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
Brought forward			11,92,94,357	5,18,420	22,25,618	2,76,62,271	4,48,90,940	1,67,21,408
E.—Debt Services—								
19.—Interest on Ordinary Debt	43A	224	10,58,40,471	3,04,856	1,61,560	1,21,29,975	7,04,16,169	13,92,816
Deduct.—Amount chargeable to Railways	43A	224	*11,22,14,021*	...	...	...	...	...
„ *Amount chargeable to Irrigation*	43A	224	...	*1,13,507*	*9,64,077*	*38,91,940*	*49,21,930*	*17,16,150*
„ *Amount chargeable to Posts and Telegraphs*	43A	224	*63,88,844*	...	...	...	...	...
„ *Amount chargeable to Forests*	43A	224	...	...	...	...	*28,838*	...
Remainder chargeable to Ordinary Debt	43A	224	—1,27,53394	1,91,349	—8,02,517	82,38,035	6,54,65,401	—3,23,334
20.—Interest on other Obligations	44	231	2,38,81,683	10,397	...	6,04,276	11,99,497	7,23,552
21.—Reduction or Avoidance of Debt	45	232	73,61,000	...	...	...	9,38,933	...
TOTAL			1,84,89,289	2,01,746	—8,02,517	88,42,311	6,76,03,831	4,00,218
F.—Civil Administration—								
22.—General Administration	46	241	93,05,461	1,71,675	15,67,422	2,12,94,493	97,00,046	1,16,03,732
23.—Audit	47	246	25,03,559	...	...	5,67,898	7,76,577	6,61,484
24.—Administration of Justice	48A	251	4,86,194	32,469	6,17,947	92,13,982	68,37,154	1,06,94,892
25.—Jails and Convict Settlements	49A	257	29,43,989	76,735	5,71,144	30,45,309	24,60,214	32,26,842
26.—Police	50A	263	21,41,555	11,10,599	48,68,295	1,98,27,887	1,66,34,889	1,76,01,732
27.—Ports and Pilotage	51B	267	...	...	...	51,915	2,50,939	16,40,931
28.—Ecclesiastical	52	270	2,40,681	31,286	72,690	4,63,925	4,47,698	2,99,415
29.—Political	53	272	65,37,792	40,79,114	89,86,662	1,63,212	11,10,522	19,484
30.—Scientific Departments	54	275	77,32,658	9,895	3,935	1,23,131	65,170	31,996
31.—Education	55A	283	15,31,702	2,36,645	10,59,400	1,62,69,567	1,90,79,452	1,22,48,052
32.—Medical	56A	287	16,96,883	2,84,558	3,61,358	53,31,902	42,67,230	48,62,762
33.—Public Health	57A	291	8,98,196	20,259	1,06,911	11,62,969	19,08,576	23,92,991
34.—Agriculture	58A	297	20,33,522	67,819	95,023	28,35,057	23 71,852	18,74,174
35.—Industries	59A	303	19,138	...	...	15,02,363	1,43,133	9,34,901
36.—Aviation	60	307	16,164	...	...	...	...	...
37.—Miscellaneous Departments	61A	311	16,72,227	4,427	2,692	13,19,912	6,28,718	3,01,195
TOTAL			3,97,59,721	61,25,481	1,83,13,479	8,29,73,462	6,66,82,164	6,83,04,613
G.—Currency and Mint—								
38.—Currency	62A	319	11,18,305	368	3,020	2,93,754	6,14,935	47,097
39.—Mint	63	321	7,49,220	...	...	...	7,57,358	...
TOTAL			18,67,525	368	3,020	2,93,754	13,72,293	47,097
H.—Civil Works—								
41.—Civil Works	66	331	67,50,002	9,77,487	38,81,931	1,03,24,662	1,02,39,882	1,02,98,570
J.—Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief	70	359	...	...	...	16,675	3,92,048	303
B.—Transfers to Famine Insurance Funds	70A	360	...	...	...	6,30,791	29,67,952	1,99,697
44.—Territorial and Political Pensions	71	365	1,37,717	28,321	55,986	2,88,283	4,43,578	5,65,006
45.—Superannuation Allowances and Pensions	72B	371	12,55,315	90,519	3,02,000	50,09,998	54,39,409	46,32,576
46.—Stationery and Printing	73A	377	21,32,347	999	1,43,409	21,90,632	16,76,823	20,85,927
47.—Miscellaneous	74B	395	15,25,238	3,11,847	1,19,091	8,58,672	23,75,956	3,89,062
TOTAL			50,50,617	4,31,686	6,20,486	89,95,051	1,32,95,766	78,72,571
K.—Military Services—								
48.—Army—								
Effective	75B	406	37,76,17,123	...	...	...	...	...
Non-effective	75B	406	4,07,70,625	...	...	...	...	...
49.—Marine	76B	455	59,91,668	...	...	...	...	...
50.—Military Works	77A	458	3,02,72,500	...	...	...	...	...
TOTAL			46,46,51,916	...	...	...	...	...
M.—Extraordinary Items—								
52.—Extraordinary Payments	79B	472	..	...	...	...	...	...
Total Expenditure charged against Revenue			65,58,83,427	82,55,188	2,42,42,020	13,90,91,511	20,40,84,876	10,36,44,477

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* year ended 31st March 1924.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. Sterling converted into Rs. at £1 = Rs. 10.	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
4,63,31,597	1,82,51,209	1,32,95,465	71,43,023	1,17,28,767	33,38,089	31,14,01,164	10,67,65,632	4,89,66,610	46,71,33,406
94,73,068	46,89,841	37,88,876	8,21,228	13,97,299	1,05,790	21,05,30,949	10,26,95,582	4,65,79,673	35,98,06,204
9,807	...	*28,458*	...	...	*45,650*	*11,22,97,936*	*4,34,72,394*	*2,00,03,722*	*17,57,74,052*
54,63,832	*85,08,567*	*12,80,189*	*20,39,216*	*19,55,182*	...	*3,08,54,590*	...	...	*3,08,54,590*
...	...	...	...	...	...	*63,88,844*	...	...	*63,88,844*
22,173	*355*	...	...	*9,172*	*11,788*	*72,326*	...	...	*72,326*
39,77,256	—38,19,081	24,80,229	—12,17,988	—5,67,055	48,852	6,09,17,253	5,92,23,188	2,65,75,951	14,67,16,392
19,01,317	4,43,504	3,37,162	4,12,321	4,10,049	1,43,123	3,00,66,881	70,519	30,901	3,01,68,301
3,00,000	...	...	...	1,28,333	...	87,28,266	44,26,026	18,80,446	1,50,34,738
61,78,573	—33,75,577	28,17,391	—8,05,667	—28,673	1,91,475	9,97,12,400	6,37,19,733	2,84,87,298	19,19,19,431
1,27,40,619	96,38,250	93,39,148	68,00,454	25,97,978	25,08,211	9,92,67,489	58,45,404	26,95,161	10,78,08,054
6,09,513	4,88,120	6,59,548	3,64,109	2,44,419	2,12,213	70,87,470	2,53,891	1,17,485	74,58,846
67,14,318	50,73,315	53,74,755	34,12,791	30,11,620	8,19,161	5,22,88,598	11,07,376	5,16,413	5,39,12,387
30,92,176	29,57,388	29,66,325	15,35,226	9,72,849	4,69,962	2,43,18,159	2,20,871	99,433	2,46,38,463
1,59,04,972	1,08,38,231	1,41,99,744	78,20,602	56,03,972	17,78,897	11,83,31,375	13,16,362	6,06,515	12,02,54,252
...	...	32,49,904	9,511	...	50,294	52,53,494	2,74,209	1,27,672	56,55,375
3,45,707	3,33,774	1,66,940	62,691	1,59,176	24,431	25,58,444	2,52,390	1,16,509	29,27,343
2,74,409	7,13,975	58,05,699	1,00,658	27,764	23,37,634	3,01,56,925	—2,59,523	—1,37,745	2,97,59,657
20,115	59,670	56,981	35,203	12,005	14,714	81,65,473	4,98,750	2,26,354	88,90,577
1,59,53,940	1,03,13,334	76,27,490	61,03,315	48,96,349	22,52,969	9,75,72,265	7,96,822	3,68,927	9,87,38,014
24,26,948	30,58,720	35,07,614	18,71,832	13,51,312	9,21,701	2,99,42,830	10,94,642	5,04,799	3,15,42,261
13,35,630	10,85,175	8,71,685	7,73,629	2,51,640	4,49,483	1,12,57,148	2,08,996	93,293	1,15,59,347
23,66,350	26,02,317	17,60,293	8,99,927	14,18,320	3,93,686	1,85,18,340	5,21,011	2,36,665	1,92,76,016
10,29,331	7,18,062	79,447	5,92,849	2,63,152	83,902	53,66,718	3,49,151	1,58,455	58,75,324
...	...	290	...	...	...	16,454	3,638	1,383	20,825
2,32,714	1,04,842	8,06,898	1,15,599	97,845	41,395	54,18,464	16,30,912	7,28,224	77,77,600
6,30,47,242	4,80,75,173	5,64,72,761	3,04,98,406	2,29,08,451	1,23,58,683	51,55,19,636	1,41,14,212	64,60,493	53,60,94,341
3,11,040	1,99,318	2,44,654	64,175	27,318	28,363	29,52,347	36,84,349	17,15,555	83,52,751
...	...	...	...	...	...	15,06,578	32,656	15,413	15,54,647
3,11,040	1,99,318	2,44,654	64,175	27,318	28,363	44,58,925	37,17,505	17,30,968	99,07,398
81,37,448	96,88,537	2,22,86,583	65,46,387	74,45,041	39,47,539	10,05,24,072	17,82,060	8,22,621	10,31,28,753
1,13,113	102	84,250	86,489	11,922	...	7,04,902	...	...	7,04,902
35,59,019	3,80,898	...	10,57,994	40,46,553	10,000	1,28,52,904	...	...	1,28,52,904
6,95,517	61,747	1,92,273	40,973	1,78,692	7,289	26,95,382	1,23,739	53,671	28,75,792
50,01,373	20,60,895	24,97,940	13,87,418	20,50,684	6,53,045	3,03,81,172	2,16,73,524	99,25,310	6,19,80,006
11,28,978	10,14,827	9,90,324	9,56,456	6,02,729	2,62,743	1,31,86,694	22,96,944	10,36,794	1 65,20,432
4,89,666	14,85,703	32,56,177	1,28,316	32,91,829	5,79,963	1,48,11,520	16,72,532	7,64,045	1,72,48,097
1,09,87,666	50,04,172	70,21,464	36,57,646	1,01,82,409	15,13,040	7,46,32,574	2,57,66,739	1,17,82,820	11,21,82,133
...	...	...	...	...	...	37,76,17,123	6,03,71,596	2,75,23,976	46,55,12,695
...	...	...	...	...	...	4,07,70,625	3,64,69,838	1,67,04,394	9,39,44,857
...	...	...	...	...	...	59,91,668	25,08,108	11,54,649	96,54,425
...	...	...	...	...	...	4,02,72,500	7,22,414	3,24,869	4,13,19,783
...	...	...	...	...	...	46,46,51,916	10,00,71,956	4,57,07,888	61,04,31,760
...	...	...	...	...	...	...	2,37,07,519	1,03,88,688	3,40,96,207
13,49,93,566	7,78,42,832	10,21,38,318	4,71,03,970	5,22,63,313	2,13,77,189	1,57,09,00,687	33,96,45,356	15,43,47,386	2,06,48,93,429

No. 4-A.—STATEMENT showing the DISTRIBUTION of REVENUE in *England* for the COMMISSIONER for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE.	TOTAL.	TOTAL DISTRIBUTED BETWEEN		DISTRIBUTION OF	
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
B.—Railways—	£	£	£	£	£
XI.—State Railways—Gross Receipts	48,283	48,283	...	48,283	...
XII.—Subsidised Companies	122,639	122,639	...	122,639	...
TOTAL	170,922	170,922	...	170,922	...
C.—Irrigation, etc.— XIII.—Gross Receipts	...	...	...	...	...
Deduct—Working Expenses	340	...	340	9	...
Net Receipts	—340	...	—340	—9	...
D.—Posts and Telegraphs— XV.—Gross Receipts	166,868	166,868	...	166,868	...
Deduct—Working Expenses	172,237	23,501	148,736	172,237	...
Net Receipts	—5,369	143,367	—148,736	—5,369	...
E.—Interest Receipts— XVI.—Interest	1,608,315	1,607,191	1,124	1,608,315	...
G.—Currency and Mint— XXVII.—Currency	148,445	148,445	...	148,445	...
XXVIII—Mint	3	3	...	3	...
TOTAL	148,448	148,448	...	148,448	...
J.—Miscellaneous— XXXIII.—Receipts in aid of Superannuation	36,408	12,818	23,590	36,408	...
XXXIV.—Stationery and Printing	651	...	651	651	...
XXXV.—Miscellaneous	294,221	262,795	31,426	294,221	...
TOTAL	331,280	275,613	55,667	331,280	...
K.—Military Receipts— XXXVI.—Army— (*a*) Effective	360,094	355,873	4,221	360,094	...
(*b*) Non-effective	119,928	114,713	5,215	119,928	...
TOTAL	480,022	470,586	9,436	480,022	...
M.—Extraordinary Items— XL—Extraordinary Receipts	1,675,000	1,675,000	...	1,675,000	...
TOTAL REVENUE	4,408,278	4,491,127	—82,849	4,408,609	...
Distribution of total between Secretary of State	4,491,127	4,491,127	...	4,491,127	...
Distribution of total between High Commissioner	—82,849	...	—82,849	—82,518	...

year ended the 31st March 1924 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India*.

TOTAL AMONGST

Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.
£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	52	146	24	109	...	...
...	...	—52	—146	—24	—109	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEAD OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		DISTRIBUTION	
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
A.—Direct Demands on the Revenue—	£	£	£	£	£
1.—Customs	12,901	157	12,744	12,901	...
2.—Taxes on Income	2,803	...	2,803	2,803	...
3.—Salt	5,240	...	5,240	5,240	...
4.—Opium	4,772	...	4,772	4,772	...
5.—Land Revenue	21,237	2,465	18,772	4,425	2,801
6.—Excise	3,798	...	3,798	...	1,333
7.—Stamps	54,552	...	54,552	29,619	12,179
8.—Forest	93,095	1,196	91,899	41,522	5,965
9.—Registration	897	...	897	...	...
TOTAL	199,295	3,818	195,477	101,282	22,278
B.—Railway Revenue Account—					
10.—State Railways:—					
Interest on Debt	4,347,239	4,347,239	...	4,347,239	...
Interest on Capital contributed by Companies	2,113,872	2,113,872	...	2,113,872	...
Annuities in purchase of Railways	3,357,546	3,357,546	...	3,357,546	...
Sinking Funds	327,206	327,206	...	327,206	...
12.—Miscellaneous Railway Expenditure	147,764	53,806	93,958	147,764	...
TOTAL	10,293,627	10,199,669	93,958	10,293,627	...
BB.—Railway Capital Account (charged to Revenue)					
13.—Construction of Railways—	426	...	426	...	...
C.—Irrigation—					
15.—Other Revenue expenditure financed from Ordinary Revenue	71,872	70	71,802	6,696	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—					
18.—Capital outlay on Posts and Telegraphs	111,343	—21,357	132,700	111,343	...
E.—Debt Services—					
19.—Interest on Debt other than that charged to Railways	5,922,319	5,920,859	1,460	5,922,319	...
20.—Interest on other Obligations	7,051	4,165	2,886	7,051	...
21.—Reduction or Avoidance of Debt	442,603	442,603	...	442,603	...
TOTAL	6,371,973	6,367,627	4,346	6,371,973	...
F.—Civil Administration—					
22.—General Administration	584,540	106,547	477,993	299,712	30,449
23.—Audit	25,389	1,721	23,668	25,389	...
24.—Administration of Justice	110,738	375	110,363	5,771	13,386
25.—Jails and Convict Settlements	22,087	211	21,876	4,129	4,036
26.—Police	131,636	4,224	127,412	16,610	15,338
27.—Ports and Pilotage	27,421	470	26,951	9,949	...
28.—Ecclesiastical	25,239	132	25,107	25,239	...
29.—Political	—25,952	—74,012	48,060	—25,952	...
30.—Scientific Departments	49,875	4,833	45,042	49,849	26
31.—Education	79,683	256	79,427	7,994	12,123
32.—Medical	109,464	4,569	104,895	31,292	23,448
33.—Public Health	20,891	995	19,896	5,452	3,708
34.—Agriculture	52,101	1,618	50,483	8,905	5,476
35.—Industries	34,915	41	34,874	2,762	10,128
36.—Aviation	304	304	...	304	...
37.—Miscellaneous Departments	163,091	3,909	159,182	144,976	7,527
TOTAL	1,411,422	56,193	1,355,229	612,381	125,645
Carried over	18,459,958	16,606,020	1,853,938	17,497,202	147,923

year ended the 31st March 1924 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India*.

OF TOTAL AMONGST

Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.
£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
4,921	3,767	1,083	321	3,898	12	9	...
544	64	560	10	1,117	170	...	...
11,542	...	...	...	1,088	124	...	...
4,616	5,987	6,872	4,536	14,344	1,204	3,358	4,691
887	...	...	...	...	10	...	...
22,510	9,818	8,515	4,867	20,447	1,520	3,367	4,691
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	426
5,960	3,061	5,645	17,514	27,833	661	4,602	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
43,593	35,046	45,176	28,261	39,924	23,377	16,213	22,789
...	...	...	...	...	...	...	...
10,551	25,258	19,852	14,500	9,345	7,259	4,474	342
3,032	2,350	1,505	446	2,379	3,132	18	...
16,261	19,368	17,882	10,803	13,295	7,492	9,632	4,955
...	8,845	...	...	8,627	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
14,665	14,150	9,090	4,953	5,454	6,612	2,170	2,472
11,388	14,876	5,645	3,698	8,895	4,344	3,431	2,947
7,682	1,022	732	...	1,602	...	...	693
2,458	5,240	5,236	12,737	7,804	1,651	1,125	1,319
1,792	5,516	2,062	2,534	1,736	1,330	55	...
...	...	...	...	...	...	...	...
111	680	6,531	2,895	221	150	...	...
111,533	133,411	113,311	87,827	98,782	55,397	37,118	35,517
140,003	146,290	127,971	110,208	147,062	57,578	45,087	40,634

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		DISTRIBUTION	
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
	£	£	£	£	£
Brought forward	18,459,958	16,606,020	1,853,938	17,497,202	147,923
G.—Currency and Mint—					
38.—Currency	368,485	564	367,921	368,485	...
39.—Mint	3,266	6	3,260	3,266	...
TOTAL	371,751	570	371,181	371,751	...
H.—Civil Works—					
41.—Civil Works	178,206	1,477	176,729	9,960	30,444
J.—Miscellaneous—					
44.—Territorial and Political Pensions	12,374	12,252	122	12,374	...
45.—Superannuation Allowances and Pensions	2,167,352	491,414	1,675,938	1,959,444	25,853
46.—Stationery and Printing	229,694	—257	229,951	151,835	31,603
47.—Miscellaneous	167,254	129,055	38,199	148,915	3,276
TOTAL	2,576,674	632,464	1,944,210	2,272,568	60,732
K.—Military Services—					
48.—Army—					
Effective	6,037,159	4,530,243	1,506,916	6,037,159	...
Non-Effective	3,646,984	3,619,570	27,414	3,646,984	...
49.—Marine	250,810	182,093	68,717	250,810	...
50.—Military Works	72,242	15,550	56,692	72,242	...
TOTAL	10,007,195	8,347,456	1,659,739	10,007,195	...
M.—Extraordinary Items—					
52.—Extraordinary Payments	2,370,752	2,370,752	...	2,370,752	...
Total expenditure charged against Revenue	33,964,536	27,958,739	6,005,797	32,529,428	239,099
AA. to JJ.—Expenditure not charged to Revenue:					
52-A.—Capital Outlay on Forests	636	...	636	...	...
53—Construction of State Railways	9,897,765	8,121,838	1,775,927	9,897,765	...
55—Construction of Irrigation, etc., Works	240,041	...	240,041	222	...
56 A.—Capital Outlay on Improvement of Public Health	1,918	...	1,918	...	...
56 D.—Capital outlay on Hydro-Electric Scheme	223	...	223	...	...
57.—Initial Expenditure on the New Capital at Delhi	60,659	23,197	37,462	60,659	...
59.—Bombay Development Scheme	142,922	...	142,922	...	...
60 A.—Other Provincial Works not charged to Revenue	8,500	...	8,500	...	...
TOTAL	10,352,664	8,145,035	2,207,629	9,958,646	...
GRAND TOTAL	44,317,200	36,103,774	8,213,426	42,488,074	239,099
Distribution of the total between Secretary of State	36,103,774	36,103,774	...	36,080,640	4,264
Distribution of the total between High Commissioner	8,213,426	...	8,213,426	6,407,434	234,835

year ended the 31st March 1924. (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—contd.*

OF TOTAL AMONGST

Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.
£ 140,003	£ 146,290	£ 127,971	£ 110,208	£ 147,062	£ 57,578	£ 45,087	£ 40,634
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
24,961	3,648	9,584	9,357	78,887	4,709	742	5,914
...	...	...	...	...	...	...	...
29,379	28,638	30,493	29,587	26,773	18,239	15,413	3,533
28,666	4,915	1,167	1,528	5,591	3,661	628	100
2,830	2,438	3,310	1,125	2,456	1,211	1,202	491
60,875	35,991	34,970	32,240	34,820	23,111	17,243	4,124
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
225,839	185,929	172,525	151,805	280,769	85,398	63,072	50,672
...	...	...	636	...	...	...	...
...	...	...	...	...	...	...	...
816	62,232	29,000	144,300	...	...	3,471	...
1,918	...	...	...	...	...	...	...
...	...	...	223	...	...	...	...
...	...	...	...	...	...	...	...
142,922	...	...	...	...	...	...	...
...	...	...	...	...	...	8,500	...
145,656	62,232	29,000	146,159	...	...	11,971	...
371,495	248,161	201,525	296,964	280,769	85,398	75,043	50,672
7,560	4,106	1,589	1,945	1,527	167	345	1,631
363,935	244,055	199,936	295,019	279,242	85,231	74,698	49,041

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
A.—Principal Heads of Revenue—								
I.—Customs	14	71	2,30,593	...	...	3,14,54,900	16,16,98,956	14,90,85,978
II.—Taxes on Income	15	75	95,47,620	92,602	11,14,647	1,59,89,649	5,34,35,749	6,03,19,439
III.—Salt	16	78	3,18,06,869	310	...	2,13,62,996	2,26,79,707	1,81,61,523
IV.—Opium	17	81	31,461	11,389	33,553	13,22,504	15,49,113	3,29,64,621
V.—Land Revenue	18	85	10,45,633	9,68,207	22,92,132	...	...	...
VI.—Excise	19	89	34,45,237	6,42,828	7,36,830	...	...	...
VII.—Stamps	20	92	13,65,002	2,17,907	11,88,988	...	...	...
VIII.—Forest	21	95	15,84,642	22,403	5,33,333	...	...	...
IX.—Registration	22	100	80,590	5,381	69,808	...	...	...
X.—Tributes from Indian States	23	106	20,36,840	...	...	44,96,519	13,25,774	67,701
TOTAL			5,11,54,487	19,61,037	60,19,291	7,46,26,568	24,06,89,299	26,05,99,262
B.—Railways—								
XI.—State Railways—								
Gross Receipts	27	124	94,58,48,306	...	...	...	...	...
Deduct—Working Expenses	27	124	*61,05,29,077*	...	...	...	...	...
,, Surplus Profits paid to Companies	24	111	*1,14,46,008*	...	...	...	...	...
Net receipts			32,38,74,221	...	...	...	...	...
XII.—Subsidised Companies	29	129	5,35,319	...	...	...	...	...
TOTAL			32,44,09,540	...	...	...	...	...
C.—Irrigation, etc.—								
XIII.—Works for which Capital accounts are kept—								
Gross Receipts :—								
Direct Receipts	35 A	178	...	70,127	17,02,264	...	...	...
Portion of Land Revenue due to Irrigation	33	154 and 155	...	...	1,12,040	...	...	...
			...	70,127	18,14,304	...	...	...
Deduct—Working expenses	36A	187	...	*54,844*	*8,13,012*	...	...	...
Net Receipts			...	15,283	10,01,292	...	...	...
XIV.—Works for which no Capital accounts are kept	37 A	189	4,350	2,340	27,277	...	...	...
TOTAL			4,350	17,623	10,28,569	...	...	...
Carried over			37,55,68,377	19,78,660	70,47,860	7,46,26,568	24,06,89,299	26,05,99,262

PROVINCES of *British India* and in *England*, for the year ended 31st March 1924.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 10.)	Exchange.	TOTAL.
R	R	R	R	R	R	R	R	R	R
5,91,788	5,20,927	5,19,78,437	14,410	7,41,038	6,47,269	39,69,64,296	...	...	39,69,64,296
89,17,763	72,09,384	1,47,84,516	44,81,837	54,41,029	10,21,281	18,23,55,516	...	...	18,23,55,516
...	...	61,39,187	278	...	...	10,01,50,870	...	...	10,01,50,870
7,75,862	16,74,190	9,18,740	10,20,575	10,39,895	10,89,741	4,24,81,654	...	...	4,24,81,654
...	...	...	...	...	...	43,05,972	...	...	43,05,972
...	...	...	...	...	...	48,24,895	...	...	48,24,895
...	...	...	...	...	...	27,71,897	...	...	27,71,897
...	...	...	...	...	...	21,20,378	...	...	21,20,378
...	...	...	...	...	...	1,55,779	...	...	1,55,779
2,19,000	2,09,270	5,350	85,500	2,26,250	5,100	86,77,304	...	...	86,77,304
1,05,04,413	96,13,771	7,38,26,230	56,02,600	74,48,212	27,63,391	74,48,08,561	...	...	74,48,08,561
...	...	...	...	...	...	94,58,48,306	4,82,826	2,21,211	94,65,52,343
...	...	...	...	...	...	*61,05,28,077*	...	...	*61,05,28,077*
...	...	...	...	...	...	*1,14,46,008*	...	...	*1,14,46,008*
...	...	...	...	...	...	32,38,74,221	4,82,826	2,21,211	32,45,78,258
...	...	...	...	...	...	5,35,319	12,26,390	6,02,426	23,64,135
...	...	...	...	...	...	32,44,09,540	17,09,216	8,23,637	32,69,42,393
17,516	...	...	...	...	...	17,89,907	...	...	17,89,907
79,004	...	...	...	...	...	1,91,044	...	...	1,91,044
96,520	...	...	...	...	...	19,80,951	...	...	19,80,951
92,868	...	...	...	...	...	*9,60,724*	*91*	*39*	*9,60,854*
3,652	...	...	...	...	...	10,20,227	—91	—39	10,20,097
...	...	...	...	...	...	33,967	...	...	33,967
3,652	...	...	...	...	...	10,54,194	—91	—39	10,54,064
1,05,08,065	96,13,771	7,38,26,230	56,02,600	74,48,212	27,63,391	1,07,02,72,295	17,09,125	8,23,598	1,07,28,05,018

No. 5.—ACCOUNT of the REVENUE OF the CENTRAL GOVERNMENT in several

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
Brought forward			37,55,68,377	19,78,660	70,47,860	7,46,26,568	24,06,89,299	26,05,99,262
D.—Posts and Telegraphs—								
XV.—Gross Receipts	39	196	10,07,79,139	...	...	...	...	...
Deduct—Working Expenses	39	196	*9,11,24,647*	...	...	...	...	...
Net Receipts			96,54,492	...	...	...	...	...
E.—Interest Receipts—								
XVI.—Interest	42	216	48,79,197	61,907	46,475	7,77,739	13,11,699	11,72,616
F.—Civil Administration—								
XVII.—Administration of Justice	48	248	86,301	38,239	3,13,208	...	...	...
XVIII.—Jails and Convict Settlements	49	256	6,26,505	4,049	87,196	...	...	...
XIX.—Police	50	260	57,684	7,329	68,312	...	...	...
XX.—Ports and Pilotage	51	266	...	...	...	...	2,32,083	13,19,386
XXI.—Education	55	279	71,322	42,509	35,375	...	...	...
XXII.—Medical	56	285	2,69,386	6,557	521	...	...	...
XXIII.—Public Health	57	290	1,57,093	...	...	...	...	...
XXIV.—Agriculture	58	294	8,08,534	13,063	15,934	3,125	...	...
XXV.—Industries	59	300	...	...	420	...	...	...
XXVI.—Miscellaneous Departments	61	309	15,04,860	163	274	2,66,269	42,814	73,319
TOTAL			35,81,685	1,11,909	5,21,240	2,69,394	2,74,897	13,92,705
G.—Currency and Mint—								
XXVII.—Currency	62	317	2,72 10,498	1,649	9,358	22,166	56,476	11,786
XXVIII.—Mint	63	321	65,092	...	...	...	16,68,880	...
TOTAL			2,72,75,590	1,649	9,358	22,166	17,25,356	11,786
H.—Civil Works—								
XXX.—Civil Works	65	328	22,41,963	47,987	53,245	23,642	44,215	2,58,895
J.—Miscellaneous—								
XXXIII.—Receipts in aid of Superannuation	72	369	16,30,697	12,804	22,585	1,41,260	2,45,730	2,17,047
XXXIV.—Stationery and Printing	73	375	10,83,708	272	20,431	1,586	229	63,368
XXXV.—Miscellaneous	74	391	—6,96,307	47,649	5,75,113	24,240	2,81,172	36,498
TOTAL			20,18,098	60,725	6,18,129	1,67,086	5,27,131	3,16,913
K.—Military Receipts—								
XXXVI.—Army—								
Effective	75-A	405	2,91,02,023	...	...	...	...	...
Non-Effective	75-A	405	15,36,491	...	...	...	...	...
XXXVII.—Marine	76-A	454	24,73,367	...	...	...	...	...
XXXVIII.—Military Works	77	457	80,59,731	...	...	...	...	...
TOTAL			4,11,71,612	...	...	...	...	...
L.—Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments—								
XXXIX.—Contributions to the Central Government by Provincial Governments	78	466	...	...	...	3,48,00,000	56,00,000	...
XXXIXA.—Miscellaneous Adjustments between the Central and Provincial Governments	79	469	...	...	...	—8,67,984	—27,64,153	—3,533
TOTAL			...	...	...	3,39,32,016	28,35,847	—3,533
M.—Extraordinary Items—								
XL.—Extraordinary Receipts	79-A	472	...	...	...	4,93,440	13,82,523	...
TOTAL REVENUE			46,63,91,014	22,62,837	82,96,307	11,03,12,111	24,87,90,967	26,37,48,644

PROVINCES of *British India* and in *England* for the year ended 31st March 1924.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 10.)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
1,05,08,065	96,13,771	7,38,26,230	56,02,600	74,48,212	27,63,391	1,07,02,72,295	17,09,125	8,23,598	1,07,28,05,018
...	...	...	...	...	...	10,07,79,139	16,68,677	7,66,505	10,32,14,321
...	...	...	...	...	...	*9,11,24,647*	*17,22,367*	*7,54,320*	*9,36,01,334*
...	...	...	...	...	...	96,54,492	—53,690	12,185	96,12,987
...	...	...	22,750	41	...	82,72,484	1,60,83,154	73,03,982	3,16,59,620
...	...	...	...	...	...	4,37,748	...	...	4,37,748
...	...	...	...	...	...	7,17,750	...	...	7,17,750
...	...	...	...	...	...	1,33,325	...	...	1,33,325
...	...	6,31,675	...	...	...	21,83,144	...	...	21,83,144
...	...	...	...	...	...	1,49,206	...	...	1,49,206
...	...	...	...	...	...	2,76,464	...	...	2,76,464
...	...	...	...	...	...	1,57,093	...	...	1,57,093
...	...	...	...	...	...	8,40,656	...	...	8,40,656
...	...	...	...	...	...	420	...	...	420
11,317	16,292	10,535	2,922	4,852	21,869	19,55,486	...	...	19,55,486
11,317	16,292	6,42,210	2,922	4,852	21,869	68,51,292	...	...	68,51,292
13,074	12,673	34,476	8,132	4,275	1,343	2,73,85,906	14,84,451	6,69,617	2,95,39,974
...	...	...	...	...	...	17,33,972	31	14	17,34,017
13,074	12,673	34,476	8,132	4,275	1,343	2,91,19,878	14,84,482	6,69,631	3,12,73,991
1,03,938	8,07,553	11,540	31,721	66,521	14,025	37,05,245	...	...	37,05,245
2,46,771	1,68,889	95,473	80,530	1,14,985	34,206	30,10,977	3,64,081	1,69,403	35,44,461
20,115	1,43,920	995	...	...	303	13,34,927	6,515	2,923	13,44,365
72,152	36,714	3,313	40,676	3,156	11,646	4,36,522	29,42,205	12,10,683	45,89,360
3,39,038	3,49,523	1,00,281	1,21,206	1,18,141	46,155	47,82,426	33,12,801	13,82,959	94,78,186
...	...	...	...	...	...	2,91,02,023	36,00,935	16,30,042	3,43,33,000
...	...	...	...	...	...	15,36,491	11,99,288	5,54,520	32,90,299
...	...	...	...	...	...	24,73,367	...	...	24,73,367
...	...	...	...	...	...	80,59,731	...	...	80,59,731
...	...	...	...	...	...	4,11,71,612	48,00,223	21,84,562	4,81,56,397
2,40,00,000	1,75,00,000	64,00,000	...	22,00,000	15,00,000	9,20,00,000	...	...	9,20,00,000
—12,856	—535	12,649	16,550	—20,731	—3,467	—36,44,060	...	...	—36,44,060
2,39,87,144	1,74,99,465	64,12,649	16,550	21,79,269	14,96,533	8,83,55,940	...	...	8,83,55,940
...	...	...	...	...	...	18,75,963	1,67,50,000	73,39,888	2,59,65,851
3,49,62,576	2,82,99,277	8,10,27,386	58,05,881	98,21,311	43,43,316	1,26,40,61,627	4,40,86,095	1,97,16,805	1,32,78,64,527

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT, in the several

HEADS OF EXPENDITURE.	No. of account.	Page.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal
A.—Direct Demands on the Revenues—			R	R	R	R	R	R
1.—Customs	14A	72	...	...	3,212	12,02,881	26,06,098	20,87,354
2.—Taxes on income	15A	76	1,19,576	10,420	57,437	15,78,081	15,84,185	6,59,683
3.—Salt	16B	79	67,28,515	...	...	28,06,362	36,58,093	3,04,466
4.—Opium	17B	82	6,221	1	...	...	45,625	26,089
5.—Land Revenue	18A	87	3,49,032	2,92,787	4,09,624	...	...	...
6.—Excise	19A	90	1,77,926	15,486	34,031	...	...	...
7.—Stamps	20A	93	—39,78,620	2,772	28,230	...	...	...
8.—Forest	21A	97	25,27,341	31,440	4,58,567	...	...	...
9.—Registration	22A	101	16,679	2,750	10,068	...	...	...
TOTAL			59,46,670	3,55,656	10,01,169	55,87,324	77,94,001	30,77,592
B.—Railway Revenue Account—								
10.—State Railways—								
Interest on Debt	28	126	11,22,14,021	...	...	...	...	...
Interest on Capital contributed by Companies	28	126	2,76,344	...	...	...	...	...
Annuities in purchase of Railways	28	126	...	...	...	...	...	...
Sinking Funds	28	126	...	...	...	...	...	...
11.—Subsidised Companies	30	131	5,40,450	...	...	...	...	...
12.—Miscellaneous Railway Expenditure	31	134	—6,19,998	...	...	...	...	...
TOTAL			11,24,10,817	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital accounts are kept—								
Interest on Debt	33	155	...	1,13,507	9,64,077	...	...	...
15.—Other Revenue Expenditure	33	191	28,606	20,208	1,63,835	7,875	...	...
TOTAL			28,606	1,33,715	11,27,912	7,875	...	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—								
16.—Construction of Irrigation, etc., Works financed from Ordinary Revenues	34	157	...	29,049	96,537	...	...	...
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs—								
Interest on Debt	39	196	63,88,844	...	...	...	...	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—								
18.—Capital Outlay on Posts and Telegraphs	40	197	—54,80,560	...	...	...	...	...
E.—Debt Services—								
19.—Interest on Ordinary Debt	42A	222	10,58,49,471	3,04,856	1,61,560	1,21,29,975	6,38,71,683	13,92,816
Deduct—Amount chargeable to—								
Railways	43A	224	*11,22,14,021*	...	...	...	...	...
Irrigation	43A	224	...	*1,13,507*	*9,64,077*	...	...	...
Posts and Telegraphs	43A	224	*63,88,844*	...	...	...	...	...
Provincial Governments	43	223	...	...	...	*45,52,402*	*1,29,74,551*	*10,84,183*
Remainder chargeable to Ordinary Debt	43A	224	—1,27,53,394	1,91,349	—8,02,517	75,77,573	5,08,97,132	3,08,633
20.—Interest on other Obligations	44	231	2,38,81,683	10,397	...	6,04,276	11,99,497	7,23,552
21.—Reduction or Avoidance of Debt	45	232	73,61,000	...	...	...	...	...
TOTAL			1,84,89,289	2,01,746	—8,02,517	81,81,849	5,20,96,629	10,32,185
Carried over			13,77,83,646	7,20,166	14,23,101	1,37,77,048	5,98 90,630	41,09,777

PROVINCES of *British India* and in *England*, for the year ended 31st March 1924.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs10.)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
...	23,108	10,07,711	16,114	722	...	69,47,200	1,29,010	59,478	71,35,688
5,76,155	4,91,733	4,87,248	2,33,977	3,28,133	99,810	62,26,438	28,031	12,955	62,67,424
...	...	62,360	76,000	...	...	1,35,35,796	52,399	23,791	1,36,11,986
2,57,31,292	...	...	...	...	...	2,58,09,228	47,722	22,669	2,58,79,559
...	...	...	...	...	...	10,51,443	44,248	20,582	11,16,273
...	...	...	...	...	...	2,27,443	...	...	2,27,443
...	...	...	...	...	...	—39,47,618	2,96,191	1,62,339	—34,89,088
...	...	...	...	...	...	30,17,348	4,15,217	1,92,767	36,25,332
...	...	...	...	...	...	29,497	...	...	29,497
2,63,07,447	5,14,841	15,57,319	3,26,091	3,28,855	99,810	5,28,96,775	10,12,818	4,94,521	5,44,04,114
...	...	...	...	...	...	11,22,14,021	4,34,72,394	2,00,03,722	17,56,90,137
...	...	...	...	...	...	2,76,344	2,11,38,722	95,79,308	3,09,94,374
...	...	...	...	...	...	...	3,35,75,459	1,54,06,057	4,89,81,516
...	...	...	...	...	...	...	32,72,056	15,03,283	47,75,339
...	...	...	...	...	...	5,40,450	...	...	5,40,450
...	...	...	...	...	...	—6,19,998	14,77,645	6,81,995	15,39,642
...	...	...	...	...	...	11,24,10,817	10,29,36,276	4,71,74,365	26,25,21,458
1,15,166	...	...	...	...	...	11,92,750	...	...	11,92,750
6,531	...	...	...	...	...	2,27,055	65,962	30,786	3,23,803
1,21,697	...	...	...	...	...	14,19,805	65,962	30,786	15,16,553
...	...	...	...	...	...	1,25,586	...	...	1,25,586
...	...	...	...	...	...	63,88,844	...	...	63,88,844
...	...	...	...	...	...	—54,80,580	11,13,426	5,16,252	—38,50,902
67,21,304	45,07,914	37,88,876	8,21,228	13,97,299	1,05,790	20,10,52,772	10,26,95,582	4,65,79,673	35,03,28,027
...	...	...	...	...	...	*11,22,14,021*	*4,34,72,394*	*2,00,03,722*	*17,56,90,137*
1,15,166	...	...	...	...	...	*11,92,750*	...	...	*11,92,750*
...	...	...	...	...	...	*63,88,844*	...	...	*63,88,844*
52,88,138	*89,65,236*	...	*23,74,760*	*21,84,271*	*1,23,557*	*3,75,47,098*	...	...	*3,75,47,098*
13,18,000	—44,57,322	37,88,876	—15,53,532	—7,86,972	—17,767	4,37,10,059	5,92,23,188	2,65,75,951	12,95,09,198
19,01,317	4,43,504	3,37,162	4,12,321	4,10,049	1,43,123	3,00,66,881	70,519	30,901	3,01,68,301
...	...	...	...	...	...	73,61,000	44,26,026	18,80,446	1,36,67,472
32,19,317	—40,13,818	41,26,038	—11,41,211	—3,76,923	1,25,356	8,11,37,940	6,37,19,733	2,84,87,298	17,33,44,971
2,96,48,461	—34,98,977	56,83,357	—8,15,120	—48,068	2,25,166	24,88,99,187	16,83,48,215	7,67,03,222	49,44,50,624

No. 6—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEADS OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.
			₹	₹	₹	₹	₹	₹
Brought forward			13,77,83,646	7,20,166	14,23,101	1,37,77,048	5,98,90,630	41,09,777
F.—Civil Administration—								
22.—General Administration	46	240	93,05,461	1,71,675	15,67,422	32,000	20,893	1,13,051
23.—Audit	47	246	25,03,559	...	...	5,67,898	7,76,577	6,61,484
24.—Administration of Justice	48 A	251	4,86,194	32,469	6,17,947	...	...	1,34,692
25.—Jails and Convict Settlements	49 A	257	29,43,989	76,735	5,71,144	...	...	...
26.—Police	50 A	262	21,41,555	11,10,599	48,68,295	...	41,283	...
27.—Ports and Pilotage	51 B	267	...	...	...	...	2,12,636	15,04,673
28.—Ecclesiastical	52	270	2,40,681	31,286	72,690	4,58,925	4,47,698	2,09,445
29.—Political	53	272	65,37,792	40,79,114	89,86,662	1,63,212	11,10,522	19,484
30.—Scientific Departments	54	274	77,32,658	9,895	3,935	...	...	...
31.—Education	55 A	282	15,31,702	2,36,645	19,59,400	...	—28,006	...
32.—Medical	56 A	286	16,96,883	2,34,558	3,61,358	...	...	...
33.—Public Health	57 A	291	8,98,196	20,259	1,06,911	36,643	...	2,847
34.—Agriculture	58 A	297	20,33,522	67,819	95,023	43,107	...	...
35.—Industries	59 A	302	19,138	...	...	...	...	...
36.—Aviation	60	307	16,161	...	...	...	...	...
37.—Miscellaneous Departments	61 A	310	16,72,227	4,427	2,692	47,537	35,802	71,437
TOTAL			3,97,59,721	61,25,481	1,83,13,479	13,54,322	26,17,405	27,17,113
G.—Currency and Mint—								
38.—Currency	62 A	319	11,18,305	368	3,020	2,93,754	6,14,935	47,097
39.—Mint	63	321	7,49,220	...	...	...	7,57,358	...
TOTAL			18,67,525	368	3,020	2,93,754	13,72,293	47,097
H.—Civil Works—								
41.—Civil Works	66	331	37,50,002	9,77,487	38,81,934	4,21,222	5,59,102	10,17,773
J.—Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief	70	359	...	...	...	...	...	...
44.—Territorial and Political Pensions	71	365	1,37,717	28,321	55,986	2,88,283	4,43,578	5,65,006
45.—Superannuation Allowances and Pensions	72 B	371	12,55,315	90,519	3,02,000	43,821	—2,06,683	—86,213
46.—Stationery and Printing	73 A	377	21,32,347	999	1,43,409	85,409	2,26,150	1,50,422
47.—Miscellaneous	74 B	395	15,25,238	3,11,847	1,19,091	10,460	1,24,347	45,140
TOTAL			50,50,617	4,31,686	6,20,486	4,27,973	5,87,392	6,74,355
K.—Military Services—								
48.—Army—								
Effective	75 B	406	37,76,17,123	...	...	...	...	...
Non-Effective	75 B	406	4,07,70,625	...	...	...	...	...
49.—Marine	76 B	455	59,91,668	...	...	...	...	...
50.—Military Works	77 A	458	4,02,72,500	...	...	...	...	...
TOTAL			46,46,51,916	...	...	...	...	...
M.—Extraordinary Items—								
52.—Extraordinary Payments	79B	472	...	...	...	...	...	...
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			65,58,63,427	82,55,188	2,42,42,020	1,62,74,319	6,50,26,822	85,66,115

PROVINCES of *British India* and in *England*, for the year ended 31st March 1924.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. Sterling converted into Rs. at £1 = Rs. 10.	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
2,96,48,461	—34,98,977	56,83,357	—8,15,120	—48,068	2,25,166	24,88,99,187	16,88,48,215	7,67,03,222	49,44,50,624
...	...	...	...	...	...	1,12,10,502	29,97,122	13,78,363	1,55,85,987
6,09,513	4,88,120	6,59,548	3,64,109	2,44,419	2,12,243	70,87,470	2,53,891	1,17,485	74,58,846
...	...	...	...	...	...	12,71,502	57,709	28,401	13,57,412
...	...	...	...	...	...	35,91,868	41,289	18,479	36,51,636
...	...	...	...	...	...	81,61,732	1,66,096	77,528	84,05,356
...	...	4,06,442	7,954	...	...	21,31,705	99,490	47,253	22,78,448
3,45,707	3,33,774	1,66,940	62,691	1,59,176	24,431	25,58,444	2,52,390	1,16,509	29,27,343
2,74,409	7,13,975	58,05,699	1,00,658	27,764	23,37,634	3,01,56,925	—2,59,523	—1,37,745	2,97,59,657
...	...	...	...	...	...	77,46,488	4,98,487	2,26,225	84,71,200
1,00,000	44,724	...	...	...	...	29,44,465	79,941	36,471	30,60,877
...	7,200	...	...	...	..	23,49,999	3,12,924	1,46,592	28,09,515
...	...	...	3,000	...	...	10,67,856	54,522	24,253	11,46,631
...	...	...	...	...	...	22,39,471	89,054	42,316	23,70,841
...	...	...	...	...	....	19,138	27,614	12,550	59,282
...	...	290	...	...	...	16,454	3,038	1,333	20,825
12,249	23,831	32,306	853	9,580	21,798	19,34,739	14,49,761	6,48,952	40,33,452
13,41,878	16,11,624	70,71,225	5,39,265	4,40,939	25,96,106	8,44,88,558	61,23,805	27,84,945	9,33,97,308
3,11,040	1,99,318	2,44,654	64,175	27,318	28,363	29,52,347	36,84,849	17,15,555	83,52,751
...	...	...	...	...	...	15,06,578	32,656	15,413	15,54,647
3,11,040	1,99,318	2,44,654	64,175	27,318	28,363	44,58,925	37,17,505	17,30,968	99,07,398
7,82,423	13,71,939	1,45,207	1,17,670	6,26,207	2,34,873	1,68,35,839	99,603	46,148	1,70,31,590
5,002	...	...	...	...	...	5,002	...	...	5,002
6,95,517	61,747	1,92,273	40,973	1,78,692	7,289	26,95,382	1,23,739	56,671	28,75,792
—95,753	—1,46,088	75,107	—44,063	—4,388	2,564	11,86,238	1,95,94,442	89,79,164	2,97,59,844
41,156	32,916	82,809	9,716	12,645	3,406	29,26,384	15,18,346	6,76,463	51,21,193
28,824	24,602	2,927	4,693	25,07,798	11,878	47,16,845	14,39,147	6,82,959	68,88,951
6,74,746	—26,823	3,53,116	11,319	26,94,847	30,137	1,15,29,851	2,27,25,674	1,03,94,357	4,46,49,882
...	...	...	...	...	...	37,76,17,123	6,03,71,596	2,75,23,976	46,55,12,695
...	...	...	...	...	...	4,07,70,625	3,64,69,838	1,67,04,394	9,39,44,857
...	...	...	...	...	...	59,91,668	25,08,108	11,54,649	96,54,425
...	...	...	...	...	...	4,02,72,500	7,22,414	3,24,869	4,13,19,783
...	...	...	...	...	...	46,46,51,916	10,00,71,956	4,57,07,888	61,04,31,760
...	...	...	...	...	..	...	2,37,07,519	1,03,88,688	3,40,96,207
3,27,58,548	—3,42,919	1,34,97,559	—82,691	37,41,243	31,14,645	83,09,14,276	32,52,94,277	14,77,56,216	1,30,39,64,769

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT

RECEIPTS	No. of Account.	No. of Page.	INDIA.	ENGLAND. (Sterling converted into Rs. at £ 1 = Rs. 10).	TOTAL.
Revenue (as per Account No. 5)	5	21	1,26,40,61,627	4,40,86,095	
Exchange added to Revenue			1,97,16,805		
TOTAL			1,28,37,78,432	4,40,86,095	1,32,78,64,527
Excess of Revenue over Expenditure charged to Revenue					**2,38,99,758**
N.—Public Debt incurred—					
Permanent Debt:—					
Sterling Debt—					
5½ per cent. Stock	82	485	...	9,28,370	
4½ per cent. Stock			...	18,06,53,306	
Rupee Debt—					
6 per cent. Bonds 1930	82	484	3,000	...	
6 per cent. Bonds 1927			2,500	...	
5 per cent. Loan 1945-55			9,79,77,400	...	
5 per cent. Bonds 1933			14,17,72,200	...	
TOTAL			23,97,55,100	(a) 18,15,81,676	42,13,36,776
NET					**37,13,70,540**
Floating Debt—					
Treasury Bills:—					
Issued to Public	82	484	6,63,15,000	...	
Issued to the Paper Currency Reserve			55,25,00,000	...	
Other Floating Loan			5,00,00,000		
TOTAL			66,88,15,000	...	66,88,15,000
NET					**0**
O.—Unfunded Debt:					
Deposits of Service Funds	85	492	—36,621	11,22,442	
Post Office Cash Certificates	86	492	6,90,79,231	...	
Savings Bank Deposits	86	495	25,47,26,107	1,88,556	
TOTAL			32,37,68,717	13,10,998	32,50,79,715
NET					**9,80,06,571**
P.—Deposits and Advances:					
Deposits of Local Funds	88	497	21,41,25,769	...	
Deposits of Branch Line Companies	90	501	1,52,891	...	
Appropriation for Reduction or Avoidance of Debt—					
Sinking Funds for Central Loans	89	499	73,69,702	...	
Other Sinking Fund Deposits	89A	500	3,25,104	...	
Gold Standard Reserve	App. A	..	...	1,23,86,68,427	
Paper Currency Reserve			2,97,72,262	42,25,32,032	
Departmental and Judicial Deposits	93	508	77,55,40,788	...	
Advances	App. A	...	13,40,41,670	77,40,174	
Suspense			3,64,64,629	1,57,28,783	
Exchange on Remittance Accounts	94	510	3,07,89,179	...	
Miscellaneous	App. A	...	59,83,048	45,11,114	
TOTAL			1,23,25,64,542	1,68,91,80,530	2,92,17,45,072
NET					**7,19,17,040**
Carried over			3,74,86,81,791	1,91,61,59,299	5,66,48,41,090

(a) Includes £158,168 or Rs. 15,81,676 on account of discount written off to Revenue in the year, *vide* note (*j*) under Account No 82, page 485.

in *India* and in *England* for the year ended 31st March 1924.

DISBURSEMENTS.	No. of Account.	No. of Page.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 10).	TOTAL.
			R	R	R
Expenditure (as per account No. 6)	6	25	83,09,14,276	32,52,94,277	
Exchange charged as Expenditure			14,77,56,216		
TOTAL			97,86,70,492	32,52,94,277	1,30,39,64,769
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—					
BB.—Construction of State Railways	25C	120	(*d*) 10,90,20,826	9,89,77,646	20,79,98,472
BB.—Payments for Discharge of Debentures	25A	116	(*g*) 31,39,684	71,55,000	1,02,94,684
CC.—Construction of Irrigation, etc., Works	34	157	(*e*) 10,883	2,221	13,104
DD.—Capital Outlay on Posts and Telegraphs	40A	198	75,21,560	...	75,21,560
HH.—Initial Expenditure on new Capital at Delhi	67	345	(*f*) 1,48,67,055	6,06,597	1,54,73,652
N.—Public Debt Discharged—					
Permanent Debt:—					
Sterling Debt—					
British Government 5 per cent. War Loan 1929-47			...	...	
(£442,050 cancelled) (*b*)			...	...	
India 5½ p. c. Stock (£432,752 cancelled)(*a*)			...	...	
Rupee Debt—					
5½ p. c. War Bonds, 1920			4,29,475	...	
5½ p. c. War Bonds, 1921			6,36,625	...	
5½ p. c. War Bonds, 1922			17,17,725	...	
5½ p. c. War Bonds, 1923			1,50,51,575	...	
5½ p. c. War Bonds, 1925	82	484	1,400	...	
5½ p. c. War Bonds, 1928			32,300	...	
5 p. c. War Loan 1929-47			41,07,300	...	
4 p. c. Terminable Loan of 1915-16			2,66,15,700	...	
4 p. c. Gwalior Loan of 1887			12,00,000	...	
3½ p. c. Loans			2,936	...	
3 p. c. Loans			(*c*) 1,71,000	...	
Government Stock Notes			200	...	
TOTAL			4,99,66,236	...	4,99,66,236
NET					**0**
Floating Debt:					
Treasury Bills—					
Issued to Public	82	484	26,09,85,000	...	
Issued to Paper Currency Reserve			55,25,00,000	...	
Other Floating Loans			5,00,00,000	...	
TOTAL			86,34,85,000	...	86,34,85,000
NET					**19,46,70,000**
O.—Unfunded Debt:—					
Special Loans	83	491	23,027	...	
Deposits of Service Funds	85	492	15,27,465	2,90,009	
Post Office Cash Certificates	86	492	1,61,80,728	...	
Savings Bank Deposits	86	495	20,89,79,691	72,224	
TOTAL			22,67,10,911	3,62,233	22,70,73,144
NET					**0**
P.—Deposits and Advances:—					
Deposits of Local Funds	88	497	21,28,32,205	...	
Deposits of Branch Line Companies	90	501	2,92,694	...	
Appropriation for Reduction or Avoidance of Debt:—					
Sinking Funds for Central Loans	89	499	37,80,029	...	
Sinking Fund Investment Account			35,82,696	...	
Gold Standard Reserve	App. A	...	...	1,23,86,95,596	
Paper Currency Reserve			...	42,25,32,032	
Departmental and Judicial Deposits	93	508	78,84,67,093	...	
Advances	App. A	...	12,69,66,418	—1,45,88,382	
Suspense			2,94,35,673	1,65,98,594	
Miscellaneous			6,18,482	2,06,14,902	
TOTAL			1,16,59,75,290	1,68,38,52,742	2,84,98,28,032
NET					**0**
Carried over			3,41,93,67,937	2,11,62,50,716	5,53,56,18,653

(*a*) £190,480, £14,330 and £116,937 aggregating £321,747 cancelled by charge to East Indian, Eastern Bengal and S.P. and Delhi Railway Sinking Funds—the purchase money £327,206 being charged under Railway Revenue Account, Sinking Funds. The remaining £111,005 is on account of Discount Sinking Fund, and the cost of purchase £112,934 is charged in the Accounts, partly under "Interest on Ordinary Debt, and partly under "State Railways'—Interest on Debt."

(*b*) Liability cancelled by payment to His Majesty's Treasury of £442,603 on account of the Sinking Fund [*vide* note (*g*), page 485].

(*c*) Discharge due to the conversion of 3 per cent. loans into 3½ per cent. loans [*vide* note (*e*), page 485.

(*d*) Includes Rs. 4,46,63,297 on account of Exchange on sterling transactions.

(*e*) „ Rs. 903 „ „ „ „

(*f*) „ Rs. 2,80,201 „ „ „ „

(*g*) Represents adjustment of Exchange on sterling transactions.

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	No. of Account.	No. of Page.	INDIA.	ENGLAND. (Sterling converted into Rs at £1 = Rs. 10.)	TOTAL.
			R	R	R
Brought forward			3,74,86,81,791	1,91,61,59,299	5,66,48,41,090
Q.—Loans and Advances by the Central Government.	95	512	41,14,410	...	41,14,410
NET					**0**
S.—Loans between Central and Provincial Governments.	82	485	2,15,93,443	...	2,15,93,443
NET					**0**
T.—Remittances—					
I—Remittances within India—					
Inland Money Orders			84,87,90,877	...	
Other Departmental Accounts			48,423	...	
Net Receipts by Civil Treasuries from—					
Railways	App. A	...	17,08,89,835	...	
Posts and Telegraphs			3,85,80,769	...	
Net Receipts from Civil Treasuries by—					
Marine			72,76,387	...	
Army and Military Works			43,35,00,287	...	
II—Remittances between England and India—					
(*i*) Remittance Account	97	525	2,49,67,181	7,55,84,886	
(*ii*) Secretary of State's Bills and other Transfers: —					
Secretary of State's Bills drawn	98	527	...	8,73,37,046	
Sterling purchased in India	98A	528	...	13,10,00,000	
Sterling obtained in England	App. A.	...	...	1,30,29,594	
Transfers through the Paper Currency Reserve			14,02,03,794	5,84,77,728	
Sale of Gold			...	2,00,00,000	
TOTAL			1,66,42,57,553	38,54,79,254	2,04,97,36,807
NET					**0**
V.—Balances of Provincial Governments			5,50,80,660	...	5,50,80,660
NET					**3,67,86,092**
Total Receipts	...	...	5,49,37,27,357	2,30,16,38,553	7,79,53,65,419
W.—Opening Balance	99	529	25,95,80,424	(*a*) 9,82,19,688	35,78,00,112
GRAND TOTAL			5,75,33,08,281	2,39,98,58,241	8,15,31,65,522

(*a*) Of this amount, £3,658 represents the funds of the Gold Standard Reserve.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1924.

DISBURSEMENTS.	No. of Account.	No. of page.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1= Rs. 10).	TOTAL.
			R	R	R
Brought forward			3,41,93,67,937	2,11,62,50,716	5,53,56,18,653
Q.—Loans and Advances by the Central Government.	95	512	44,39,340	...	44,39,340
NET					**3,24,930**
S.—Loans between Central and Provincial Governments.	82	485	12,28,05,246	...	12,28,05,246
NET					**10,12,11,803**
T.—Remittances—					
I.—Remittances within India :—					
Inland Money Orders	App. A.	...	84,93,47,495	...	
Other Local Remittances			43,20,294	...	
Other Departmental Accounts			45,577	...	
Net Payments into Civil Treasuries by—					
Railways			17,49,17,959	...	
Posts and Telegraph			3,86,25,724	...	
Net Issues from Civil Treasuries to—					
Marine			71,34,085	...	
Army and Military Works			43,51,46,069	...	
II.—Remittances between England and India—					
(*i*) Remittance Account	97	525	7,56,92,902	2,14,75,680	
(*ii*) Secretary of State's Bills and other Transfers :—					
Secretary of State's Bills paid	98	527	8,73,87,046	...	
Sterling purchased in India	98A	528	13,10,00,000	...	
Sterling obtained in England	App. A.	...	1,30,29,594	...	
Transfers through the Paper Currency Reserve			5,86,86,721	13,99,94,801	
Sale of Gold			2,00,00,000	...	
TOTAL			1,89,53,33,466	16,14,70,481	2,05,68,03,947
NET					**70,67,140**
V.—Balances of Provincial Governments			...	1,82,94,568	1,82,94,568
NET					**0**
Total Disbursements	...	...	5,44,19,45,989	2,29,60,15,765	7,73,79,61,754
W.—Closing Balance	99	529	31,13,62,292	(*b*) 10,38,42,476	41,52,04,768
GRAND TOTAL			5,75,33,08,281	2,39,98,58,241	8,15,31,66,522

(*b*) Of this amount, £941 represents the funds of the Gold Standard Reserve.

No. 8.—ACCOUNT of the REVENUE of the several PROVINCIAL GOVERNMENTS for the year ended 31st March 1924.

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS. No. of Acct.	Page.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA. Government of Burma.	BURMA. Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
A.—Principal Heads of Revenue—			R	R	R	R	R	R	R	R	R	R	R
II.—Taxes on Income	15	75	10,81,650	...	..	...	4,24,168	38,233	...	2,54,848	3,41,858	4,16,085	25,56,842
V.—Land Revenue	18	85	5,86,78,094	5,08,89,322	3,13,01,640	6,92,22,261	3,64,39,618	4,71,53,493	2,33,144	1,65,62,142	2,38,43,949	1,03,29,142	34,46,52,805
VI.—Excise	19	89	5,18,37,475	4,34,58,633	2,09,35,372	1,30,90,307	1,04,18,267	1,19,35,561	205	1,83,28,191	1,30,73,000	60,49,783	18,92,26,794
VII.—Stamps	20	92	2,34,05,010	1,79,88,832	3,16,74,735	1,75,41,010	95,90,443	57,89,214	...	96,32,994	67,27,651	19,53,787	12,43,33,676
VIII.—Forest	21	95	54,15,556	71,49,604	22,61,516	73,56,029	42,86,533	1,77,58,466	16,62,835	10,29,085	51,04,930	19,74,291	5,40,98,845
IX.—Registration	22	100	36,86,381	12,86,997	24,48,870	12,32,913	7,15,373	5,50,161	...	13,65,240	6,61,817	1,78,288	1,21,26,040
IXA.—Scheduled Taxes	22B	103	...	9,40,482	23,72,777	...	...	...	...	...	...	...	33,13,259
TOTAL			14,41,54,166	12,17,13,870	9,10,44,910	10,84,42,520	6,19,74,402	8,32,25,128	18,96,184	4,71,72,500	4,97,53,205	2,09,31,376	73,03,08,261
B.—Railways—													
XI.—State Railways—Gross Receipts	27	124	...	...	...	...	...	2,24,857	...	...	...	1,77,965	4,02,822
Deduct—Working Expenses	27	124	...	...	...	...	...	*1,39,121*	...	...	...	*1,89,959*	*3,29,080*
Net Receipts			...	...	...	...	...	85,736	...	...	...	—11,994	73,742
XII.—Subsidised Companies	29	129	...	...	98,538	2,08,969	...	...	...	...	...	...	3,07,507
TOTAL			...	...	98,538	2,08,969	...	85,736	...	...	...	—11,994	3,81,249
C.—Irrigation, etc.—													
XIII.—Works for which Capital Accounts are kept—Gross Receipts :—													
Direct Receipts	35A	178	5,35,253	28,83,063	10,45,904	1,28,18,429	3,56,94,102	21,29,437	...	33,74,692	10,30,247	...	5,95,11,117
Portion of Land Revenue due to Irrigation	33	154 &155	1,27,49,632	69,27,536	...	23,59,459	1,77,00,051	16,90,100	...	...	7,222	...	4,14,34,000
			1,32,84,885	98,10,589	10,45,904	1,51,77,888	5,33,94,153	38,19,537	...	33,74,692	10,37,469	...	10,09,45,117
Deduct.—Working Expenses	36A	187	*31,76,250*	*44,76,352*	*9,14,860*	*52,93,338*	*1,47,05,617*	*21,58,860*	...	*16,51,074*	*10,09,830*	...	*3,33,86,181*
Net Receipts			1,01,08,635	53,34,237	1,31,044	98,84,550	3,86,88,536	16,60,677	...	17,23,618	27,639	...	6,75,58,936
XIV.—Works for which no Capital Accounts are kept	37A	189	1,24,969	68,236	2,12,667	21,718	5,23,211	19,33,139	...	88,719	1,35,163	...	31,07,822
TOTAL			1,02,33,604	54,02,473	3,43,711	99,06,268	3,92,11,747	35,93,816	...	18,12,337	1,62,802	...	7,06,66,758
E.—Interest Receipts—													
XVI.—Interest	42	217	11,17,973	1,02,91,751	3,11,880	17,55,172	5,04,516	8,48,792	...	4,35,772	5,14,111	86,892	1,58,66,859
F.—Civil Administration—													
XVII.—Administration of Justice	48	248	16,47,377	14,82,078	13,39,815	12,25,344	9,76,655	8,86,913	31,297	4,41,598	5,05,439	1,63,063	87,00,079
XVIII.—Jails and Convict Settlements	49	256	6,46,256	5,18,381	13,37,851	4,54,358	4,97,376	4,31,625	...	5,86,561	2,43,617	1,17,082	48,33,107
XIX.—Police	50	260	9,12,595	5,90,038	5,33,422	2,84,913	6,17,029	5,56,016	57,789	2,21,443	1,64,971	1,42,724	40,80,940

XX.—Ports and Pilotage	51 A	266	15	...	34,926	...	...	62,905	...	1,878	...	744	1,00,468
XXI.—Education	55	279	6,99,953	10,04,199	10,20,702	9,75,388	9,21,941	4,48,207	3,893	4,72,640	3,87,985	2,43,390	61,78,248
XXII.—Medical	56	285	4,38,301	6,47,395	7,61,000	1,00,062	3,89,843	1,60,372	3,403	2,85,499	1,30,870	20,167	29,36,912
XXIII.—Public Health	57	290	56,933	8,34,631	6,64,877	2,21,631	1,18,007	25,712	31	16,656	1,19,220	1,42,159	21 99,857
XXIV.—Agriculture	58	294	3,80,323	3,54,140	3,35,724	4,82,943	5,65,763	60,182	1,774	67,131	2.85,395	15,587	25,48.962
XXV.—Industries	59	300	11,61,978	4,196	5,84,267	66,400	29,096	2,026	...	26,041	27,448	5,249	19,06,701
XXVI.—Miscellaneous Departments	61	309	4,31,190	2,00,947	73,994	1,03,914	33,862	42,660	...	92	34,019	1,776	9,22,454
TOTAL			63.75,421	56,36,005	66,86,578	39,14,903	41,49,572	26,76,618	98,187	21,19,539	16,98,964	8,51,941	3,44,07,728
H.—Civil Works—													
XXX.—Civil Works	65 A	329	6,61,829	17,89,318	5,84,820	5,06,489	4,63,725	10,38,225	38,255	5,82,453	4,62,209	4,32,413	65,59,736
J.—Miscellaneous—													
XXXII.—Transfers from Famine Insurance Fund	70A	360	...	...	...	...	...	17,250	...	...	...	...	17,250
XXXIII.—Receipts in aid of superannuation	72 A	369	3,54,113	15,81,262	3,35,796	8,45,000	3,59,230	1,50,295	...	4,19,797	5,64,877	1,15,333	47,25,703
XXXIV.—Stationery and Printing	73	375	2,16,540	2,73,436	3,09,990	3,57,453	72,151	1,05,360	...	71,061	74,166	9,904	14,90,195
XXXV.—Miscellaneous	74 A	392	7,56,478	14,30,108	15,96,838	11,65,191	23,48,902	4,90,421	37,95,328	2,34,108	4,60,673	1,68,519	1,24,46,566
TOTAL			13,27,131	32,84,850	22,42,624	23,67,644	27,80,283	7,63,326	37,95,328	7,24,966	10,99,716	2,93,756	1,86,79,624
L.—Provincial Contributions and Miscellaneous Adjustments, etc.													
XXXIX.—Contributions to the Central Government by Provincial Governments	78	466	—3,48,00,000	—56,00,000	...	—2,40,00,000	—1,75,00,000	—64,00,000	...	...	—22,00,000	—15,00,000	—9,20,00,000
XXXIXA.—Miscellaneous adjustments between the Central and Provincial Governments	79	469	8,67,984	27,64,153	3,533	12,856	535	—12,649	...	—16,550	20,731	3,467	36,44,060
TOTAL			—3,39,32,016	—28,35,847	3,533	—2,39,87,144	—1,74,99,465	—64,12,649	...	—16,550	—21.79,269	—14,96,533	—8,83,55,940
Total Revenue in India			12,99,38,108	14,52,82,420	10,13,16,594	10,31,14,821	9,15,84,780	8,58,18,992	58,27,954	5,28,31,017	5,17,11,738	2,10,87,851	78,85,14,275
Expenditure in England shown as reduction of Receipts (converted into Rs. at £1 = Rs. 10)—													
(For details see Account No. 4-A.)			...	...	...	—515	—1,461	—244	...	—1,092	...	...	—3,312
Exchange on Ditto			...	...	...	—251	—659	—120	...	—544	...	...	—1,574
Total Revenue of Provincial Governments			12,99,38,108	14,52,82,420	10,13,16,594	10,31,14,055	9,15,82,660	8,58,18,628	58,27,954	5,28,29,381	5,17,11,738	2,10,87,851	78,85,09,389

No. 9—ACCOUNT of the EXPENDITURE of the several PROVINCIAL GOVERNMENTS in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	Details of subsidiary Account.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Burma	Shan States Federation.				
EXPENDITURE IN INDIA.			R	R	R	R	R	R	R	R	R	R	R
A.—Direct Demands on the Revenues—													
5.—Land Revenue	18 A	87	40,39,407	1,82,12,897	28,05,336	80,88,201	41,51,642	50,84,795	...	18,56,312	46,28,952	15,71,252	5,04,39,294
6.—Excise	19 A	90	27,92,508	35,28,242	13,16,568	6,63,318	3,97,930	17,44,930	506	9,36,274	9,50,699	1,87,702	1,25,18,677
7.—Stamps	20 A	93	5,27,128	3,37,579	10,30,445	4,94,549	1,99,479	1,34,058	...	3,27,400	2,46,570	93,040	33,90,248
8.—Forests	21 A	97	46,06,202	43,33,436	12,42,673	43,18,656	28,94,939	99,72,222	3,28,474	7,44,959	30,25,852	11,38,429	3,26,05,842
9.—Registration	22 A	101	22,63,773	6,62,571	17,79,126	4,54,042	1,07,478	1,47,226	...	5,49,734	2,46,768	1,31,287	63,42,005
9A.—Scheduled Taxes	22 C	103	...	18,191	15,781	...	...	...	...	...	...	...	33,972
TOTAL			1,42,29,018	2,70,92,916	81,89,929	1,40,18,766	77,51,468	1,70,83,231	3,28,980	44,15,179	90,98,841	31,21,710	10,53,30,038
B.—Railway Revenue Account—													
10.—State Railways: Interest on Debt	28	126	...	...	...	9,807	...	28,458	...	...	...	45,650	83,915
11.—Subsidized Companies	30	131	...	...	...	5,150	...	...	...	...	...	23,343	28,493
12.—Miscellaneous Railway Expenditure	31	134	...	...	...	8,006	...	50,761	...	...	...	3,165	61,932
TOTAL			...	...	...	22,963	...	79,219	...	...	...	72,158	1,74,340
BB.—Railway Capital Account (charged to revenue)—													
13.—Construction of Railways charged to Provincial Revenues	25	114	...	...	...	—1,141	...	—1,09,24,928	...	...	...	—23,946	—1,09,50,015
C.—Irrigation, etc., Revenue Account—													
14.—Works for which Capital Accounts are kept— Interest on Debt	33	155	38,91,940	49,21,930	17,16,150	53,48,666	35,08,567	12,80,189	...	20,39,216	19,55,182	...	2,96,61,840
15.—Other Revenue Expenditure financed from Ordinary Revenues.	38	191	39,34,716	20,82,093	18,91,669	2,20,329	14,75,733	32,04,985	4,006	3,14,223	1,17,554	68,357	1,33,13,665
15 (1).—Other Revenue Expenditure financed from Famine Insurance Grants.	38	191	4,753	...	...	...	...	...	...	7,307	2,28,335	...	2,40,395
TOTAL			78,31,409	70,04,023	36,07,819	55,68,995	99,84,300	44,85,174	4,006	23,60,746	23,01,071	68,357	4,32,15,900
CC.—Irrigation, etc., Capital Account (charged to Revenue)—													
16.—Construction of Irrigation, etc., Works— A.—Financed from Famine Insurance Grants	34	169	8,781	30,00,000	...	2,92,870	...	...	...	10,210	...	...	33,11,861
B.—Financed from Ordinary Revenues	34	169	—2,136	...	18,46,068	...	600	6,82,464	...	30,797	...	...	25,57,793
Total			6,645	30,00,000	18,46,068	2,92,870	600	6,82,464	...	41,007	...	...	58,69,654
E.—Debt Services— 19.—Interest on Ordinary Debt	43	223	45,52,402	1,95,19,037	10,84,183	80,39,902	91,47,163	...	...	23,74,760	21,84,271	1,23,557	4,70,25,275

Deduct—Amount chargeable to—													
Railways	43A	224	...	...	...	*9,807*	...	*28,458*	...	...	...	*45,650*	*83,915*
Irrigation	43A	224	*38,91,940*	*49,21,930*	*17,16,150*	*53,48,666*	*85,08,567*	*12,80,189*	...	*20,39,216*	*19,55,182*	...	*2,96,61,840*
Forests	43A	224	...	*28,838*	...	*22,173*	*355*	...	...	...	*9,172*	*11,788*	*72,326*
Remainder chargeable to Ordinary Debt	43A	224	6,60,462	1,45,68,269	—6,31,967	26,50,256	6,38,241	—13,08,647	...	3,35,544	2,19,917	66,119	1,72,97,194
21.—Reduction or Avoidance of Debt	45	232	...	9,38,933	...	3,00,000	...	...	...	...	1,28,333	...	13,67,266
TOTAL			6,60,462	1,55,07,202	—6,31,967	29,59,256	6,38,241	—13,08,647	...	3,35,544	3,48,250	66,119	1,85,74,460
F.—Civil Administration—													
22.—General Administration	46	241	2,12,62,493	96,79,153	1,14,90,681	1,27,40,619	96,38,250	88,80,525	4,58,623	68,00,454	45,97,978	25,08,211	8,80,56,987
24.—Administration of Justice	48A	250	92,13,982	68,37,154	1,05,60,200	67,14,318	50,73,315	53,68,091	6,664	34,12,791	30,11,620	8,19,161	5,10,17,296
25.—Jails and Convict Settlements	49A	257	30,45,309	24,60,214	32,26,842	30,92,176	29,57,388	29,49,098	17,227	15,35,226	9,72,849	4,69,962	2,07,26,291
26.—Police	50A	263	1,98,27,887	1,65,93,606	1,76,01,732	1,59,04,972	1,08,38,231	1,39,66,386	2,33,358	78,20,602	56,03,972	17,78,897	11,01,69,643
27.—Ports and Pilotage	51C	268	*51,915*	38,303	1,36,258	...	...	28,43,462	...	1,557	...	50,294	31,21,789
30.—Scientific Departments	54	275	1,23,131	65,170	31,996	20,115	59,670	56,981	...	35,203	12,005	14,714	4,18,985
31.—Education	55A	281	1,62,69,567	1,91,07,458	1,22,48,052	1,58,53,940	1,02,68,610	72,71,880	3,55,610	61,03,315	48,96,399	22,52,969	9,46,27,800
32.—Medical	56A	287	53,31,902	42,67,230	48,62,762	24,26,948	30,51,520	33,17,663	1,89,951	18,71,932	13,51,312	9,21,701	2,75,92,821
33.—Public Health	57A	291	11,26,326	19,08,570	23,90,144	13,35,630	10,85,175	8,49,271	22,414	7,70,639	2,51,640	4,49,483	1,01,89,292
34.—Agriculture	58A	296	25,91,950	23,71,852	18,74,174	23,66,350	26,02,317	17,45,480	14,813	8,99,927	14,18,320	3,93,686	1,62,78,869
35.—Industries	59A	303	15,62,303	1,43,133	9,34,901	10,29,831	7,18,062	79,447	...	5,92,849	2,63,152	83,902	53,47,580
37.—Miscellaneous Departments	61A	311	12,72,375	5,92,916	2,29,758	2,20,465	1,71,011	7,70,494	4,098	1,14,746	88,265	19,597	34,83,725
TOTAL			8,16,19,140	6,40,64,759	6,55,87,500	6,17,05,364	4,64,63,549	4,80,98,778	13,02,758	2,99,59,141	2,24,67,512	97,62,577	43,10,31,078
H.—Civil Works—													
41.—Civil Works	66A	332	99,03,440	96,80,780	92,80,797	73,55,025	83,16,598	2,01,11,897	20,29,479	64,28,717	68,18,834	37,12,666	8,36,38,233
J.—Miscellaneous—													
43.—Famine Relief and Insurance—													
A.—Famine Relief	70	359	16,675	3,92,048	303	1,08,111	102	84,250	...	86,489	11,922	...	6,99,900
B.—Transfers to Famine Insurance Funds	70A	360	6,30,791	29,67,952	1,99,697	35,59,619	3,30,398	...	...	10,57,994	40,46,553	10,000	1,28,52,904
45.—Superannuation Allowances and Pensions	72C	372	49,66,177	56,46,092	47,18,789	50,97,126	22,06,983	24,22,833	...	14,31,481	20,54,972	6,50,481	2,91,94,934
46.—Stationery and Printing	73B	378	21,05,223	14,50,673	19,35,505	10,87,822	9,81,911	9,01,377	6,638	9,46,740	5,90,084	2,54,337	1,02,60,310
47.—Miscellaneous	74C	397	8,48,212	22,51,669	3,43,922	4,60,842	14,61,101	29,81,009	2,72,241	1,23,623	7,84,031	5,68,085	1,00,94,675
TOTAL			85,67,078	1,27,08,374	71,98,216	1,03,12,920	50,30,995	63,89,469	2,78,879	36,46,327	74,87,562	14,82,903	6,31,02,723
Total Expenditure in India charged against Revenue			12,28,17,192	13,90,58,054	9,50,78,362	10,22,35,018	7,31,85,751	8,46,96,657	39,44,102	4,71,86,661	4,85,22,070	1,82,62,544	73,99,80,411
EXPENDITURE IN ENGLAND CONVERTED INTO RS. AT £1=Rs. 10 (FOR DETAILS, SEE ACCOUNT No. 4-B.)	4B	17	23,90,987	22,58,396	18,59,291	17,25,250	15,18,052	26,07,690	...	8,53,984	6,30,712	5,06,717	1,43,51,079
EXCHANGE ON DITTO (*a*)			10,99,159	10,28,333	8,57,315	7,89,738	6,97,326	12,04,242	...	3,92,992	2,89,537	2,32,528	65,91,170
Total Expenditure of Provincial Governments Charged against Revenue			12,63,07,338	14,23,44,783	9,77,94,968	10,47,50,006	8,04,01,129	8,85,08,589	39,44,102	4,84,33,637	4,94,42,319	1,90,01,789	76,09,28,660
Total Revenue (see Account No. 8)	8	31	12,99,38,168	14,52,82,420	10,13,16,594	10,31,14,055	9,15,82,660	8,58,18,628	58,27,954	5,28,29,381	5,17,11,738	2,10,87,851	78,85,09,389
Surplus (+)Deficit (−) of each Government			+36,30,770	+29,37,637	+35,21,626	—16,35,951	+1,11,81,531	—26,89,961	+18,83,852	+43,95,744	+22,69,419	+20,86,062	+2,75,80,729

(*a*) For distribution of Exchange over Major Heads see the relative Subsidiary Accounts.

No. 10.—ACCOUNT of the RECEIPTS of the several PROVINCIAL GOVERNMENTS showing the AMOUNT received on each ACCOUNT for the year ended the 31st March 1924.

RECEIPTS.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Burma.	Shan States Federation.				
			R	R	R	R	R	R	R	R	R	R	R
Revenue as per Account No. 8	8	31	12,99,38,108	14,52,82,420	10,13,16,594	10,31,14,055	9,15,82,660	8,58,13,628	58,27,954	5,23,29,381	5,17,11,738	2,10,87,851	78,35,09,389
H H. XLII.—Pombay Development Scheme	68	349	...	28,43,723	...	...	...	...	...	...	...	...	28,43,723
N.—Public Debt incurred—													
Loans raised in open market:													
6½ per cent. Punjab Bonds, 1933	82A	488	...	...	...	...	1,91,97,100	...	...	...	...	...	1,91,97,100
S.—Loans from Central Government	82A	488	61,24,546	10,25,21,000	...	1,03,89,700	...	...	...	7,00,000	30,70,000	...	12,28,05,246
TOTAL			61,24,546	10,25,21,000	...	1,03,89,700	1,91,97,100	...	...	7,00,000	30,70,000	...	14,20,02,346
P.—Deposits and Advances—													
Famine Insurance Fund	87	496	6,77,951	33,07,052	2,18,636	55,61,066	3,98,266	4,317	...	12,54,211	45,61,970	10,950	1,59,94,419
Appropriation for Reduction or Avoidance of Debt :—													
Sinking Funds for Provincial Loans	89	499	...	10,86,148	...	3,27,129	...	...		...	...	...	14,13,277
Other Appropriations	...	...	...	...	...	...	...	...	...	...	1,28,333	...	1,28,333
Other Sinking Fund Deposits	89A	500	...	...	...	...	...	...	...	...	302	...	302
Suspense	App.	...	...	2,577	...	...	...	...	...	...	...	...	2,577
TOTAL			6,77,951	43,95,777	2,18,636	58,88,195	3,98,266	4,317	...	12,54,211	46,90,605	10,950	1,75,38,908
R.—Loans and Advances by Provincial Governments	96	518	21,43,071	62,78,122	11,89,757	3,48,28,668	21,37,611	26,30,672	...	6,12,030	33,02,870	4,21,803	5,35,44,604
Total Provincial Receipts			13,88,83,676	26,13,21,042	10,27,24,987	15,42,20,618	11,33,15,637	8,84,53,617	58,27,954	5,53,95,622	6,27,75,213	2,15,20,604	1,00,44,38,970
Opening Balance, April 1st, 1923			8,55,388	4,33,94,915	90,91,673	1,47,16,139	3,74,309	3,68,36,263	6,93,061	1,43,28,063	77,62,304	20,456	12,74,72,581
GRAND TOTAL			13,97,39,064	30,47,15,957	11,18,16,660	16,83,36,757	11,36,89,946	12,52,89,880	65,21,015	6,97,23,685	7,05,37,517	2,15,41,070	1,13,19,11,551

No. 11.—ACCOUNT of the DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS showing the AMOUNTS paid on each ACCOUNT for the year ended the 31st March 1924.

DISBURSEMENTS.	DETAILS OF SUBSIDIARY ACCOUNTS. No. of Acct.	Page.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA. Government of Burma.	BURMA. Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
			R	R	R	R	R	R	R	R	R	R	R
Expenditure charged against Revenue—													
As per Account No. 9	9	33	12,63,07,338	14,23,44,783	9,77,94,968	10,47,50,006	8,04,01,129	8,85,08,589	39,44,102	4,84,33,637	4,94,42,319	1,90,01,789	76,09,28,660
Forest, Irrigation and other Capital not charged to Revenue—													
AA.—52-A.—Capital Outlay on Forests	21B	98	...	3,69,417	...	...	12,483	...	...	...	1,15,482	1,04,251	6,01,633
CC.—55.—Construction of Irrigation, etc., Works	34	169	10,22,545	69,95,632	...	1,02,55,595	1,46,53,972	...	...	—55,920	23,11,979	...	3,51,83,803
FF.—56-A.—Capital Outlay on improvements of Public Health	57B	292	...	77,586	...	...	...	...	...	...	...	...	77,586
56-B—Capital Outlay on Agricultural Improvements	58B	298	...	94,776	...	...	...	...	...	...	...	...	94,776
56-C.—Capital Outlay on Industrial Development	9B	304	32,669	...	...	...	61,714	...	...	...	...	...	94,383
56-D.—Capital Outlay on Hydro-Electric Scheme	54B	277	...	...	...	...	87,042	...	...	...	...	...	87,042
HH.—59.—Bombay Development Scheme	68A	351	...	2,47,70,304	...	...	...	...	...	...	...	...	2,47,70,304
HH.—60.—Civil Works	69	353	3,83,618	65,70,153	...	5,97,397	1,43,756	...	...	...	...	...	76,94,924
JJ.—60-A.—Other Provincial Works not charged to Revenue	74D	398	2,00,000	2,19,963	...	8,23,943	..	...	...	...	1,60,821	...	14,04,727
TOTAL			16,38,832	3,90,97,831	...	1,16,76,935	1,49,58,967	...	...	—55,920	25,88,282	1,04,251	7,00,09,178
Public Debt Discharged—													
Loans from Central Government	82A	488	45,68,606	29,63,000	4,34,733	25,00,000	1,00,38,166	....	...	4,98,499	5,90,389	...	2,15,93,443
P.—Deposits and Advances—													
Famine Insurance Fund	87	496	...	...	...	22,68,809	...	17,250	...	2,05,000	3,98,402	...	28,89,461
Sinking Fund Investment Account	89	499	...	10,81,619	...	3,30,578	..	...	...	...	...	...	14,12,197
Suspense	App.	...	...	...	...	....	...	...	...	7,272	....	...	7,272
Miscellaneous	App.	...	...	39	...	...	...	...	...	...	...	...	39
TOTAL	...	...	...	10,81,658	...	25,99,387	....	17,250	...	2,12,272	3,98,402	...	43,08,969
R.—Loans and Advances by Provincial Governments	93	518	59,71,815	6,09,88,102	6,22,928	3,23,60,770	10,75,198	63,64,321	5,000	30,42,562	2,74,508	1,07,424	11,08,12,628
Total Provincial Disbursements	...	...	13,84,86,591	24,64,75,374	9,88,52,679	15,38,87,098	10,64,73,460	9,48,90,160	39,49,102	5,21,31,050	5,32,93,900	1,92,13,464	96,76,52,878
			(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)	(i)	
Closing Balance, March 31st, 1924	...	...	12,52,473	5,82,40,583	1,29,63,981	1,44,49,659	72,16,486	3,03,99,720	25,71,913	1,75,92,635	1,72,43,617	23,27,606	16,42,58,673
GRAND TOTAL	...	...	13,97,39,064	30,47,15,957	11,18,16,660	16,83,36,757	11,36,89,946	12,52,89,880	65,21,015	6,97,23,685	7,05,37,517	2,15,41,070	1,13,19,11,551

(a) includes Rs. 12,40,309
(b) " " 94,19,050
(c) " " 6,03,621
(d) " " 90,46,817
(e) " " 7,72,575 } on account of the balance of the Famine Insurance Fund on 31st March 1924.
(f) " " 64,425
(g) " " 32,59,799
(h) " " 72,27,283
(i) " " 31,416

No. 11-A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND FIRST CONVERTED INTO Rs. AT £1= Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5. Land Revenue	40,39,407	...	40,955	...	40,80,362	...
6.—Excise	(a) 48,136	27,44,372	...	20,047	48,136	27,64,419
7.—Stamps	5,27,128	...	1,74,055	...	7,01,183	...
8.—Forest	46,06,202	...	87,251	...	46,93,453	...
9. Registration	(a) 2,904	22,60,869	...	...	2,904	22,60,869
TOTAL .	92,23,777	50,05,241	3,02,261	20,047	95,26,038	50,25,288
C.—Irrigation, etc., evenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt . . .	38,91,940	...	...	...	38,91,940	...
15.—Other Revenue Expenditure financed from Ordinary Revenues.	39,34,716	...	...	...	39,34,716	...
15. (1)—Other Expenditure financed from Famine Insurance Grant.	4,753	...	...	...	4,753	...
TOTAL .	78,31,409	...	...	...	78,31,409	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	8,781	...	...	...	8,781	...
B.—Financed from Ordinary Revenues	—2,136	...	...	...	—2,136	...
TOTAL .	6,645	...	...	...	6,645	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . .	45,52,402	...	...	...	45,52,402	...
Deduct—Amount chargeable to Irrigation	*38,91,940*	...	...	...	*38,91,940*	...
Remainder chargeable to Ordinary Debt	6,60,462	...	...	...	6,60,462	...
Carried over .	1,77,22,293	50,05,241	3,02,261	20,047	1,80,24,554	50,25,288

(a) Relates to expenditure in Agency Tracts which have been declared to be Backward Tracts under Sub-Section 2 of Section 52-A. of the Government of India Act.

No. 11-A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1924—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1= Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	1,77,22,293	50,05,241	3,02,261	20,047	1,80,24,554	50,25,288
F.—Civil Administration—						
22.—General Administration	2,10,16,607	2,45,886	4,42,305	...	2,14,58,912	2,45,886
24.—Administration of Justice	92,13,982	...	1,95,075	...	94,09,057	...
25.—Jails and Convict Settlements	30,45,309	...	59,138	...	31,04,447	...
26.—Police	1,98,27,887	...	2,24,502	...	2,00,52,389	...
27.—Ports and Pilotage	51,915	...	...	...	51,915	...
30.—Scientific Departments	62,462	60,669	...	392	62,462	61,061
31.—Education	(a)12,88,865	1,49,80,702	...	1,76,896	12,88,865	1,51,57,598
32.—Medical	(b)94,222	52,37,660	...	3,39,641	94,222	55,77,321
33.—Public Health	(b) 35,731	10,90,595	...	53,231	35,731	11,43,826
34.—Agriculture	(b)30,119	25,61,831	...	79,940	30,119	26,41,771
35.—Industries	2,71,986	12,30,317	4,406	1,44,074	2,76,392	13,74,391
37.—Miscellaneous Departments	9,66,374	3,06,001	16,497	91,455	9,82,871	3,97,456
TOTAL	5,59,05,459	2,57,13,681	9,41,923	8,85,629	5,68,47,382	2,65,99,310
H.—Civil Works—						
41.—Civil Works	10,17,483	88,85,957	...	4,49,903	10,17,483	93,35,860
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	16,675	...	...	...	16,675	...
B.—Transfers to Famine Insurance Fund	6,30,791	..	...	...	6,30,791	...
45.—Superannuation Allowances and Pensions	49,66,177	...	3,75,440	...	53,41,617	...
46.—Stationery and Printing	18,66,965	2,38,258	4,67,348	...	23,34,313	2,38,258
47.—Miscellaneous	2,79,554	5,68,658	47,595	...	3,27,149	5,68,658
TOTAL	77,60,162	8,06,916	8,90,383	...	86,50,545	8,06,916
Total Expenditure as in Account No. 9	8,24,05,397	4,04,11,795	21,34,567	13,55,579	8,45,39,964	4,17,67,374
C. XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	31,76,250	...	...	...	31,76,250	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	3,48,00,000	...	...	...	3,48,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	46,876	...	...	...	46,876	...
TOTAL	3,48,46,876	...	...	...	3,48,46,876	...
Refunds of Revenue	9,67,965	1,18,922	...	...	9,67,965	1,18,922
CC. to JJ.—Irrigation, and other Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	10,22,545	...	...	...	10,22,545	...
56 C—Capital Outlay on Industrial Development	32,669	...	...	...	32,669	...
60.—Civil Works	...	3,83,618	...	...	...	3,83,618
60A.—Other Provincial Works not charged to Revenue	...	2,00,000	...	...	...	2,00,000
TOTAL	10,55,214	5,83,618	...	...	10,55,214	5,83,618
GRAND TOTAL	12,24,51,702	4,11,14,335	21,34,567	13,55,579	12,45,86,269	4,24,69,914

(a) Includes expenditure in Agency Tracts.
(b) Expenditure in Agency Tracts.

No. 11-B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10) AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	1,82,12,897	...	71,924	...	1,82,84,821	...
6.—Excise	...	35,28,242	...	7,833	...	35,36,075
7.—Stamps	3,37,579	...	1,64,958	...	5,02,537	...
8.—Forest	...	43,33,436	...	67,589	...	44,01,025
9.—Registration	...	6,62,571	...	12,899	...	6,75,470
9A.—Scheduled Taxes	18,191	...	...	...	18,191	...
TOTAL	1,85,68,667	85,24,249	2,36,882	88,321	1,88,05,549	86,12,570
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	49,21,930	...	...	...	49,21,930	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	20,82,093	...	87,087	...	21,69,180	...
TOTAL	70,04,023	...	87,087	...	70,91,110	...
CC.—Irrigation etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation etc., Works—						
A.—Financed from Famine Insurance Grants	30,00,000	...	...	...	30,00,000	...
E—Debt Services—						
19.—Interest on Ordinary Debt	1,95,19,037	...	...	...	1,95,19,037	...
Deduct—Amount chargeable to Irrigation	*49,21,930*	...	...	...	*49,21,930*	...
„ Amount chargeable to Forest	*28,838*	...	...	...	*28,838*	...
Remainder chargeable to Ordinary Debt	1,45,68,269	...	...	...	1,45,68,269	...
21.—Reduction or Avoidance of Debt	9,38,933	...	...	..	9,38,933	...
TOTAL	1,55,07,202	...	...	...	1,55,07,202	...
Carried over	4,40,79,892	85,24,249	3,23,969	88,321	4,44,03,861	86,12,570

No. 11-B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended the 31st March 1924—*contd*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND. (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	4,40,79,892	35,24,249	3,23,969	88,321	4,44,03,861	36,12,570
F.—Civil Administration—						
22.—General Administration	95,50,461	1,28,692	6,39,505	...	1,01,89,966	1,28,692
24.—Administration of Justice	68,37,154	...	1,55,556	...	69,92,710	...
25.—Jails and Convict Settlements	24,60,214	...	43,871	...	25,04,085	...
26.—Police	1,65,98,606	...	2,37,416	...	1,68,31,022	...
27.—Ports and Pilotage	88,303	...	...	...	88,303	...
30.—Scientific Departments	...	65,170	...	...	...	65,170
31.—Education	8,34,132	1,82,73,326	...	2,14,672	8,34,132	1,84,87,998
32.—Medical	(a) 9,277	42,57,953	...	1,65,937	9,277	44,23,890
33.—Public Health	...	19,08,570	...	1,11,500	...	20,20,070
34.—Agriculture	...	23,71,852	...	35,324	...	24,07,176
35.—Industries	...	1,43,133	...	26,049	...	1,69,182
37.—Miscellaneous Departments	4,45,781	1,47,135	1,824	...	4,47,605	1,47,135
TOTAL	3,67,68,928	2,72,95,831	10,78,172	5,53,482	3,78,47,100	2,78,49,313
H.—Civil Works—						
41.—Civil Works	4,29,933	92,50,797	2,909	3,57,479	4,32,892	96,08,276
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	3,92,048	...	...	...	3,92,048	...
B.—Transfers to Famine Insurance Fund	29,67,952	...	...	...	29,67,952	...
45.—Superannuation Allowances and Pensions	56,46,092	...	4,28,284	...	60,74,376	...
46.—Stationery and Printing	12,84,920	1,65,753	4,13,332	...	16,98,252	1,65,753
47.—Miscellaneous	7,24,265	15,27,344	40,781	...	7,65,046	15,27,344
TOTAL	1,10,15,277	16,93,097	8,82,397	...	1,18,97,674	16,93,097
Total Expend t re as in Account No. 9	9,22,94,030	4,67,63,974	23,87,447	9,99,282	9,45,81,527	4,77,63,256
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	44,76,352	...	...	...	44,76,352	...
L.—Provincial Contributions, etc.						
51.—Provincial Contributions	56,00,000	...	...	...	56,00,000	...
51 A.—Miscellaneous Adjustments between Central and Provincial Governments.	679	4,557	...	...	679	4,557
TOTAL	56,00,679	4,557	...	...	56,00,679	4,557
Refunds of Revenue	11,88,745	6,53,053	...	...	11,88,745	6,53,053
AA. to JJ.—Forest, Irrigation and other Capital (not charged to Revenue)—						
52 A.—Capital Outlay on Forests	...	3,69,417	...	...	...	3,69,417
55.—Construction of Irrigation, etc. Works	69,83,629	...	12,003	...	69,95,632	...
56 A.—Capital outlay on Improvement of Public Health	...	50,000	...	27,586	...	77,586
56 B.—Capital outlay on Agricultural Improvements.	...	94,776	...	...	...	94,776
59.—Bombay Development Scheme	2,27,11,267	...	20,59,037	...	2,47,70,304	...
60. Civil Works	...	65,70,153	...	...	...	65,70,153
60A. Other Provincial Works not charged to Revenue	...	2,19,963	...	...	...	2,19,963
TOTAL	2,96,94,896	73,04,309	20,71,040	27,586	3,17,65,936	73,31,895
GRAND TOTAL	13,32,54,752	5,47,25,898	43,58,437	10,26,868	13,76,13,239	5,57,52,766

(a) Represents grant to the Bombay Medical Council and allowance to Superintendent of Matheran and Mahableshwar which have been classified as 'Reserved'.

No. 11-C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10) AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	28,05,336	...	55,749	...	28,61,085	...
6.—Excise	(a) 37,114	12,79,454	...	920	37,114	12,80,374
7.—Stamps	10,30,445	...	...	...	10,30,445	...
8.—Forest	12,42,673	...	85,500	...	13,28,173	...
9.—Registration	(a) 3,637	17,75,489	...	...	3,637	17,75,489
9A.—Scheduled Taxes	15,781	...	...	...	15,781	...
TOTAL	51,34,986	30,54,943	1,41,249	920	52,76,235	30,55,863
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	17,16,150	...	...	...	17,16,150	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	18,91,669	...	45,142	...	19,36,811	...
TOTAL	36,07,819	...	45,142	...	36,52,961	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	18,46,068	...	...	...	18,46,068	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	10,84,183	...	...	...	10,84,183	...
Deduct—Amount chargeable to Irrigation	*17,16,150*	...	...	...	*17,16,150*	...
Remainder chargeable to Ordinary Debt	—6,31,967	...	...	...	—6,31,967	...
Carried over	99,56,906	30,54,943	1,86,391	920	1,01,43,297	30,55,863

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts, which have been declared to be Backward Tracts.

No. 11-C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1924—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	99,56,906	30,54,943	1,86,391	920	1,01,43,297	30,55,863
F.—Civil Administration—						
22.—General Administration	1,14,90,681	...	5,12,488	...	1,20,03,169	...
24.—Administration of Justice	1,05,60,200	...	3,70,447	...	1,09,30,647	...
25.—Jails and Convict settlements	32,26,842	...	48,280	...	32,75,122	...
26.—Police	1,76,01,732	...	2,83,527	...	1,78,85,259	...
27.—Ports and Pilotage	1,36,258	...	1,29,177	...	2,65,435	...
30.—Scientific Departments	31,996	...	...	...	31,996	...
31.—Education	(*b*)13,17,705	1,09,30,347	13,413	1,94,017	13,31,118	1,11,24,364
32.—Medical	(*a*)1,10,874	47,51,888	...	2,18,729	1,10,874	49,70,617
33.—Public Health	(*a*)30,002	23,60,142	...	14,518	30,002	23,74,660
34.—Agriculture	(*a*)46,767	18,27,407	15,860	61,569	62,627	18,88,976
35.—Industries	(*b*)3,61,720	5,73,181	43,124	36,613	4,04,844	6,09,794
37.—Miscellaneous Departments	1,94,928	34,830	6,880	2,898	2,01,808	37,728
TOTAL	4,51,09,705	2,04,77,795	14,23,196	5,28,344	4,65,32,901	2,10,06,139
H.—Civil Works—						
41.—Civil Works	14,52,740	78,28,057	...	53,463	14,52,740	78,81,520
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	303	...	...	...	303	...
B.—Transfers to Famine Insurance Fund	1,99,697	...	...	...	1,99,697	...
45.—Superannuation Allowances and Pensions	47,18,789	...	4,16,504	...	51,35,293	...
46.—Stationery and Printing	18,95,461	40,044	72,632	...	19,68,093	40,044
47.—Miscellaneous	2,07,045	1,36,877	35,156	...	2,42,201	1,36,877
TOTAL	70,21,295	1,76,921	5,24,292	...	75,45,587	1,76,921
Total Expenditure as in Account No. 9	6,35,40,646	3,15,37,716	21,33,879	5,82,727	6,56,74,525	3,21,20,443
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	9,14,360	...	...	...	9,14,360	...
L.—Provincial Contributions, etc.—						
51A.—Miscellaneous Adjustments between Central and Provincial Governments	12,008	...	...	...	12,008	...
Refunds of Revenue	13,52,337	55,065	...	...	13,52,337	55,065
C C.—Irrigation Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	—8,90,127	...	8,90,127	...	...	...
GRAND TOTAL	6,49,29,724	3,15,92,781	30,24,006	5,82,727	6,79,53,730	3,21,75,508

(*a*) *Vide* footnote on page 40.

(*b*) Includes expenditure in Darjeeling and Chittagong Hill Tracts.

No. 11-D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1 = Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	80,88,201	...	16,078	...	81,04,279	...
6.—Excise	...	6,63,318	...	8,220	...	6,71,538
7.—Stamps	4,94,549	...	...	...	4,94,549	...
8.—Forest	43,18,656	...	1,00,757	...	44,19,413	...
9.—Registration	...	4,54,042	...	...	...	4,54,042
TOTAL	1,29,01,406	11,17,360	1,16,835	8,220	1,30,18,241	11,25,580
B.—Railway Revenue Account—						
10.—State Railways: Interest on Debt	9,807	...	...	...	9,807	...
11.—Subsidized Companies	5,150	...	...	...	5,150	...
12.—Miscellaneous Railway Expenditure	8,006	...	...	...	8,006	...
TOTAL	22,963	...	...	...	22,963	...
BB.—Railway Capital Account (charged to Revenue)—						
13.—Construction of Railways charged to Provincial Revenues	—1,141	...	...	...	—1,141	...
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	53,48,666	...	...	...	53,48,666	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	2,20,329	...	81,719	...	3,02,048	...
TOTAL	55,68,995	...	81,719	...	56,50,714	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	2,92,870	...	...	...	2,92,870	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	80,39,902	...	...	...	80,39,902	...
Deduct—Amount chargeable to Railways	*9,807*	...	...	...	*9,807*	...
,, Amount chargeable to Irrigation	*53,48,666*	...	...	...	*53,48,666*	...
,, Amount chargable to Forest	*22,173*	...	...	...	*22,173*	...
Remainder chargeable to Ordinary Debt	26,59,256	...	...	...	26,59,256	...
21.—Reduction or Avoidance of Debt.	3,00,000	...	...	...	3,00,000	...
TOTAL	29,59,256	...	...	...	29,59,256	...
Carried over	2,17,44,349	11,17,360	1,98,554	8,220	2,19,42,903	11,25,580

No. 11-D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of UNITED PROVINCES in *India* and in *England* for the year ended the 31st March 1924—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1 = Rs 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	2,17,44,349	11,17,360	1,98,554	8,220	2,19,42,903	11,25,580
F.—Civil Administration—						
22.—General Administration	1,27,40,619	...	6,60,363	...	1,34,00,982	...
24.—Administration of Justice	67,14,318	...	2,90,635	...	70,04,953	...
25.—Jails and Convict Settlements	30,92,176	...	21,508	...	31,13,684	...
26.—Police	1,59,04,972	...	2,60,258	...	1,61,65,230	...
30.—Scientific Departments	...	20,115	...	...	...	20,115
31.—Education	8,62,797	1,49,91,143	...	1,32,956	8,62,797	1,51,24,099
32.—Medical	...	24,26,948	...	81,529	...	25,08,477
33.—Public Health	...	13,35,630	...	10,739	...	13,46,369
34.—Agriculture	...	23,66,350	...	77,113	...	24,43,463
35.—Industries	...	10,29,831	...	30,366	...	10,60,197
37.—Miscellaneous Departments	1,14,257	1,05,208	...	93,992	1,14,257	2,00,200
TOTAL	3,94,29,139	2,22,76,225	12,32,764	4,26,695	4,06,61,903	2,27,02,920
H.—Civil Works—						
41.—Civil Works	1,72,618	71,32,407	...	1,40,714	1,72,618	73,23,121
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	1,08,111	...	...	...	1,08,111	...
B.—Transfers to Famine Insurance Fund	35,59,019	...	...	...	35,59,019	...
45.—Superannuation Allowances and Pensions	50,97,126	...	4,43,213	...	55,40,339	...
46.—Stationery and Printing	10,12,330	75,492	16,888	...	10,29,218	75,492
47.—Miscellaneous	3,36,382	1,24,460	47,940	...	3,84,322	1,24,460
TOTAL	1,01,12,968	1,99,952	5,08,041	...	1,06,21,009	1,99,952
Total Expenditure as in Account No. 9	7,14,59,074	3,07,75,944	19,39,359	5,75,629	7,33,98,433	3,13,51,573
C. XIII Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	52,93,338	...	766	...	52,94,104	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	2,40,00,000	...	...	...	2,40,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	27,256	...	...	...	27,256	...
TOTAL	2,40,27,256	...	...	...	2,40,27,256	...
Refunds of Revenue	9,75,238	1,60,862	...	...	9,75,238	1,60,862
CC. to JJ.—Irrigation and other Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	98,32,949	...	4,22,646	...	1,02,55,595	...
60.—Civil Works	...	5,97,397	...	...	...	5,97,397
60-A.—Other Provincial Works not charged to Revenue	2,63,943	5,60,000	...	...	2,63,943	5,60,000
TOTAL	1,00,96,892	11,57,397	4,22,646	...	1,05,19,538	11,57,397
GRAND TOTAL	11,18,51,798	3,20,94,203	23,62,771	5,75,629	11,42,14,569	3,26,69,832

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1= Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	41,51,642	...	4,768	...	41,56,410	...
6.—Excise	...	3,97,930	...	147	...	3,98,077
7.—Stamps	1,99,479	...	...	...	1,99,479	...
8.—Forest	28,94,939	...	66,809	...	29,61,748	...
9.—Registration	...	1,07,478	...	...	...	1,07,478
TOTAL	72,46,060	5,05,408	71,577	147	73,17,637	5,05,555
C.—Irrigation etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	85,08,567	...	...	...	85,08,567	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	14,75,733	...	2,57,368	...	17,33,101	...
TOTAL	99,84,300	...	2,57,368	...	1,02,41,668	...
CC.—Irrigation and Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc. Works—						
B.—Financed from Ordinary Revenues	600	...	...	...	600	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	91,47,168	...	...	...	91,47,168	...
Deduct—Amount chargeable to Irrigation	*85,08,567*	...	...	...	*85,08,567*	...
,, Amount chargeable to Forest	*355*	...	...	...	*355*	...
Remainder chargeable to Ordinary Debt	6,38,241	...	...	...	6,38,241	...
Carried over	1,78,69,201	5,05,408	3,28,945	147	1,81,98,146	5,05,555

No. 11-E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of PUNJAB in *India* and in *England* for the year ended the 31st March 1924—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THE EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	1,78,69,201	5,05,408	3,23,945	147	1,81,98,146	5,05,555
F.—Civil Administration—						
22. General Administration	95,14,240	1,24,010	4,10,718	1,938	99,24,958	1,25,948
24.—Administration of Justice	50,73,315	...	2,12,448	...	52,85,763	...
25.—Jails and Convict Settlements	29,57,388	...	6,608	...	29,63,996	...
26.—Police	1,08,34,191	(a) 4,040	1,57,310	...	1,09,91,501	4,040
30.—Scientific Departments	...	59,670	...	...	...	59,670
31.—Education	5,64,450	97,04,160	5,066	67,817	5,69,516	97,71,977
32.—Medical	...	30,51,520	...	53,878	...	31,05,398
33.—Public Health	...	10,85,175	...	...	...	10,85,175
34.—Agriculture	...	26,02,317	...	1,84,731	...	27,87,048
35.—Industries	...	7,18,062	...	1,38,238	...	8,56,300
37. Miscellaneous Departments	53,710	1,17,301	...	41,579	53,710	1,58,880
TOTAL	2,89,97,294	1,74,66,255	7,92,150	4,88,181	2,97,89,444	1,79,54,436
H.—Civil Works—						
41.—Civil Works	1,35,809	81,80,789	...	1,37,074	1,35,809	83,17,863
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	102	...	...	...	102	...
B.—Transfers to Famine Insurance Fund	3,80,898	...	...	...	3,80,898	...
45.—Superannuation Allowances and Pensions	22,06,983	...	4,30,046	...	26,37,029	...
46.—Stationery and Printing	9,43,302	38,609	22,545	...	9,65,847	38,609
47.—Miscellaneous	1,03,121	13,57,980	16,290	...	1,19,411	13,57,980
TOTAL	36,34,406	13,96,589	4,68,881	...	41,03,287	13,96,589
Total Expenditure as in Account No. 9	5,06,36,710	2,75,49,041	15,89,976	6,25,402	5,22,26,686	2,81,74,443
C. XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	1,47,05,617	...	2,120	...	1,47,07,737	...
L.—Provincial Contribution						
51—Provincial Contributions	1,75,00,000	...	...	...	1,75,00,000	...
51A—Miscellaneous Adjustments between Central and Provincial Governments	5,324	...	...	...	5,324	...
TOTAL	1,75,05,324	...	...	...	1,75,05,324	...
Refunds of Revenue	5,69,387	1,43,397	...	...	5,69,387	1,43,397
AA. to HH.—Forest, Irrigation and other Capital (not charged to Revenue)—						
52-A.—Capital Outlay on Forests	3,003	...	9,480	...	12,483	...
55.—Construction of Irrigation, etc., Works	1,25,55,846	...	20,98,126	...	1,46,53,972	...
56-C.—Capital Outlay on Industrial Department	...	61,714	...	...	...	61,714
56-D.—Hydro-Electric Scheme	...	83,886	...	3,156	...	87,042
60.—Civil Works	...	1,43,756	...	...	...	1,43,756
TOTAL	1,25,58,849	2,89,356	21,07,606	3,156	1,46,66,455	2,92,512
GRAND TOTAL	9,59,75,887	2,79,81,794	36,99,702	6,28,558	9,96,75,589	2,86,10,352

(a) Represents allowances to Police-Stations for registration of Vital-Statistics which is 'Transferred'.

No. 11-F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	50,08,499	76,296	56,685	...	50,65,184	76,296
6.—Excise	(a) 2,495	17,42,435	...	15,947	2,495	17,58,382
7.—Stamps	1,34,058	...	15,570	...	1,49,628	...
8.—Forest	...	99,72,222	...	2,08,510	...	1,01,80,732
9.—Registration	...	1,47,226	...	...	...	1,47,226
TOTAL	51,45,052	1,19,38,179	72,255	2,24,457	52,17,307	1,21,62,636
B.—Railway Revenue Account—						
10.—State Railways: Interest on Debt	28,458	...	...	...	28,458	...
12.—Miscellaneous Railway Expenditure	50,761	...	...	...	50,761	...
TOTAL	79,219	...	...	...	79,219	...
BB.—Railway Capital Account (charged to Revenue)—						
13.—Construction of Railways (charged to Provincial Revenues)	—1,09,24,928	...	...	...	—1,09,24,928	...
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	12,80,189	...	...	...	12,80,189	...
15.—Other Revenue expenditure financed from Ordinary Revenues	32,04,985	...	4,11,081	...	36,16,066	...
TOTAL	44,85,174	...	4,11,081	...	48,96,255	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenue	6,82,464	...	...	...	6,82,464	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	...	...	...	...	...	...
Deduct—Amount chargeable to Irrigation	*12,80,189*	...	...	...	*12,80,189*	...
Do. Amount chargeable to Railways	*28,458*	...	...	...	*28,458*	...
Remainder chargeable to Ordinary Debt	—13,08,647	...	...	...	—13,08,647	...
Carried over	—18,41,666	1,19,38,179	4,83,336	2,24,457	—13,58,330	1,21,62,636

(a) Relates to expenditure in Backward Tracts which is Reserved.

No. 11-F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1924—*contd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	—18,41,666	1,19,38,179	4,83,336	2,24,457	—13,58,330	1,21,62,636
F.—Civil Administration—						
22.—General Administration	88,80,525	...	5,84,627	...	94,65,152	...
24.—Administration of Justice	53,68,091	...	1,37,264	...	55,05,355	...
25.—Jails and Convict Settlements	29,49,098	...	34,937	...	29,84,035	...
26.—Police	1,39,66,386	...	1,94,874	...	1,41,61,260	...
27.—Ports and Pilotage	28,43,462	...	1,25,961	...	29,69,423	...
30.—Scientific Departments	53,712	3,269	...	...	53,712	3,269
31.—Education	(*b*) 14,990	72,56,870	...	79,866	14,990	73,36,756
32.—Medical	(*b*) 34,941	32,32,722	...	1,22,897	34,941	34,05,619
33.—Public Health	(*b*) 2,881	8,46,390	...	23,638	2,881	8,70,028
34.—Agriculture	(*b*) 5,229	17,40,251	...	1,12,025	5,229	18,52,276
35.—Industries	14,300	65,147	...	25,262	14,300	90,409
37.—Miscellaneous Department	1,33,567	6,36,927	3,192	...	1,36,759	6,36,927
TOTAL	3,42,67,182	1,38,31,596	10,80,855	3,63,688	3,53,48,037	1,41,95,284
H.—Civil Works—						
41.—Civil Works	48,90,011	1,52,21,886	...	11,52,949	48,90,011	1,63,74,835
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	84,250	...	...	...	84,250	...
45.—Superannuation Allowances and Pensions	24,22,833	...	3,89,567	...	28,12,400	...
46.—Stationery and Printing	8,47,224	54,153	81,420	...	9,28,644	54,153
47.—Miscellaneous	19,90,971	9,90,038	35,660	...	20,26,631	9,90,038
TOTAL	53,45,278	10,44,191	5,06,647	...	58,51,925	10,44,191
Total Expenditure as in Account No. 9	4,26,60,805	4,20,96,352	20,70,838	17,41,094	4,47,31,643	4,37,76,946
B.—XI—State Railways—						
Working expenses adjusted by deduction from receipts	1,39,121	...	...	...	1,39,121	...
C.—XIII—Irrigation, etc.—						
Working expenses adjusted by deduction from Receipts	21,58,860	...	364	...	21,59,224	...
L.—Provincial Contributions, etc.	...	...	...	...	...	...
51.—Provincial Contributions	64,00,000	...	...	...	64,00,000	...
51A.—Miscellaneous adjustments between Central and Provincial Governments	20,293	...	...	...	20,293	...
TOTAL	64,20,293	...	...	...	64,20,293	...
Refunds of Revenue	7,03,733	7,36,328	...	...	7,03,733	7,36,328
GRAND TOTAL	5,20,87,812	4,27,72,180	20,71,202	17,41,094	5,41,59,014	4,45,13,274

(*b*) Vide footnote on page 46.

No. 11-G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR and ORISSA in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	18,56,312	...	169	...	18,56,981	...
6.—Excise	(*a*) 9,161	9,27,113	...	2,509	9,161	9,29,622
7.—Stamps	3,27,400	...	1,851	...	3,29,251	...
8.—Forest	7,44,959	...	17,741	...	7,62,700	...
9.—Registration	(*a*) 152	5,49,582	...	136	152	5,49,718
TOTAL	29,38,484	14,76,695	19,761	2,645	29,58,245	14,79,340
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept— Interest on Debt	20,39,216	...	...	...	20,39,216	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	3,14,223	...	9,788	...	3,24,011	...
15 (1).—Other Revenue Expenditure financed from Famine Insurance Grants	7,307	...	...	...	7,307	...
TOTAL	23,60,746	...	9,788	...	23,70,534	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	10,210	...	...	...	10,210	...
B.—Financed from Ordinary Revenues	30,797	...	...	...	30,797	...
TOTAL	41,007	...	...	...	41,007	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	23,74,760	...	...	...	23,74,760	...
Deduct—Amount chargeable to Irrigation.	20,39,216	...	...	...	20,39,216	...
Remainder chargeable to Ordinary Debt	3,35,544	...	...	...	3,35,544	...
Carried over	56,75,781	14,76,695	29,549	2,645	57,05,330	14,79,340

(*a*) Represents expenditure in Angul which has been declared to be a backward tract.

No. 11-G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR and ORISSA in *India* and in *England* for the year ended 31st March 1924.—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	56,75,781	14,76,695	29,549	2,645	57,05,330	14,79,340
F.—Civil Administration—						
22.—General Administration	68,00,454	...	3,43,329	...	71,43,783	...
24.—Administration of Justice	34,12,791	...	1,05,914	...	35,18,705	...
25.—Jails and Convict Settlements	15,35,226	...	45,944	...	15,81,170	...
26.—Police	78,20,602	...	1,08,663	...	79,29,265	...
27.—Ports and Pilotage	1,557	...	...	...	1,557	...
30.—Scientific Departments	7,035	28,168	...	...	7,035	28,168
31.—Education	(b) 2,37,429	58,65,886	...	96,582	2,37,429	59,62,468
32.—Medical	(a) 39,862	18,31,970	...	63,806	39,862	18,95,776
33.—Public Health	(a) 5,774	7,64,865	...	...	5,774	7,64,865
34.—Agriculture	(a) 5,851	8,94,076	...	24,154	5,851	9,18,230
35.—Industries	(a) 6,531	5,86,318	...	19,558	6,531	6,05,876
37.—Miscellaneous Departments	43,473	71,273	...	2,106	43,472	73,379
TOTAL	1,99,16,585	1,00,42,556	6,03,850	2,06,206	2,05,20,435	1,02,48,762
H.—Civil Works—						
41.—Civil Works	18,04,587	46,24,130	...	66,692	18,04,587	46,90,822
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	86,489	...	...	...	86,489	...
B.—Transfers to Famine Insurance Fund	10,57,994	...	...	...	10,57,994	...
45.—Superannuation Allowances and Pensions	14,31,481	...	2,66,520	...	16,98,001	...
46.—Stationery and Printing	9,08,987	37,753	54,146	...	9,63,133	37,753
47.—Miscellaneous	1,04,875	18,748	17,368	...	1,22,243	18,748
TOTAL	35,89,826	56,501	3,38,034	...	39,27,860	56,501
Total Expenditure as in Account No. 9	3,09,86,779	1,61,99,882	9,71,433	2,75,543	3,19,58,212	1,64,75,425
C.-XIII—Irrigation, etc.—						
Working expenses adjusted by deduction from Receipts	16,51,074	...	1,636	...	16,52,710	...
C.C.—Irrigation Capital (not charged to Revenue)—						
55—Construction of Irrigation, etc., Works	—55,920	...	...	...	—55,920	...
L.—Provincial Contributions, etc.						
51-A.—Miscellaneous Adjustments between Central and Provincial Governments	31,129	1,400	...	...	31,129	1,400
Refunds of Revenue	6,88,327	37,341	...	...	6,88,327	37,341
GRAND TOTAL	3,33,01,389	1,62,38,623	9,73,069	2,75,543	3,42,74,458	1,65,14,166

(a) *Vide* note (a), Page 48.
(b) Includes expenditure in Angul.

No. 11-H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES and BERAR in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
A.—Direct Demands on the Revenue—						
5.—Land Revenue	46,28,952	...	128	...	46,29,080	...
6.—Excise	...	9,50,699	...	...	...	9,50,699
7.—Stamps	2,46,570	...	...	...	2,46,570	...
8.—Forest	30,25,852	...	48,830	...	30,74,682	...
9.—Registration	...	2,46,768	...	...	...	2,46,768
TOTAL .	79,01,374	11,97,467	48,958	...	79,50,332	11,97,467
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt . . .	19,55,182	...	...	...	19,55,182	...
15.—Other Revenue Expenditure financed from Ordinary Revenues .	1,17,554	...	66,589	...	1,84,143	...
15 (1).—Other Revenue Expenditure financed from Famine Insurance Grants	2,28,335	...	...	...	2,28,335	...
TOTAL .	23,01,071	...	66,589	...	23,67,660	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . .	21,84,271	...	...	...	21,84,271	...
Deduct—Amount chargeable to Irrigation .	*19,55,182*	...	...	...	*19,55,182*	...
„ „ „ Forest	*9,172*	...	...	...	*9,172*	...
Remainder chargeable to Ordinary Debt	2,19,917	...	...	...	2,19,917	...
21.—Reduction or Avoidance of Debt	1,28,333	...	...	...	1,28,333	..
TOTAL .	3,48,250	...	...	..	3,48,250	...
Carried over	1,05,50,695	11,97,467	1,15,547	..	1,06,66,242	11,97,467

No. 11-H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES AND BERAR in *India* and in *England* for the year ended 31st March 1924—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	1,05,50,695	11,97,467	1,15,547	...	1,06,66,242	11,97,467
F.—Civil Administration—						
22.—General Administration	45,97,978	...	2,38,020	...	48,35,998	...
24.—Administration of Justice	30,11,620	...	65,445	...	30,77,065	...
25.—Jails and Convict Settlements	9,72,849	...	250	...	9,73,099	...
26.—Police	56,03,972	...	1,40,319	...	57,44,291	...
30.—Scientific Departments	...	12,005	...	...	...	12,005
31.—Education	1,33,334	47,63,065	...	31,612	1,33,334	47,94,677
32.—Medical	...	13,51,312	...	50,216	...	14,01,528
33.—Public Health	...	2,51,640	...	...	...	2,51,640
34.—Agriculture	...	14,18,320	...	16,225	...	14,34,545
35.—Industries	20,469	2,42,683	...	772	20,469	2,43,455
37.—Miscellaneous Departments	76,765	11,500	...	...	76,765	11,500
TOTAL	1,44,16,987	80,50,525	4,44,034	98,825	1,48,61,021	81,49,350
H.—Civil Works—						
41.—Civil Works	18,287	68,00,547	...	11,034	18,287	68,11,581
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	11,922	...	...	...	11,922	...
B.—Transfers to Famine Insurance Fund	40,46,553	...	...	...	40,46,553	...
45.—Superannuation Allowances and Pensions	20,54,972	...	2,24,168	...	22,79,140	...
46.—Stationery and Printing	5,76,619	13,465	9,189	...	5,85,808	13,465
47.—Miscellaneous	60,235	7,23,796	17,452	...	77,687	7,23,796
TOTAL	67,50,301	7,37,261	2,50,809	...	70,01,110	7,37,261
Total Expenditure as in Account No. 9	3,17,36,270	1,67,85,800	8,10,399	1,09,859	3,25,46,660	1,68,95,659
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	10,09,830	...	...	...	10,09,830	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	22,00,000	...	...	...	22,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	3,592	...	...	...	3,592	...
TOTAL	22,03,592	...	...	...	22,03,592	...
Refunds of Revenue	1,91,262	26,640	...	...	1,91,262	26,640
AA to JJ.—Forest, Irrigation, etc., Capital (not charged to Revenue)—						
52A.—Capital Outlay on Forests	1,15,482	...	...	...	1,15,482	...
55.—Construction of Irrigation, etc., Works	22,62,371	...	49,608	...	23,11,979	...
60A.—Other Provincial works not charged to Revenue	36,565	...	1,24,256	...	1,60,821	...
TOTAL	24,14,418	...	1,73,864	...	25,88,282	...
GRAND TOTAL	3,75,55,372	1,68,12,440	9,84,254	1,09,859	3,85,39,626	1,69,22,299

No. 11.—I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1924.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	15,71,252	...	...	...	15,71,252	...
6.—Excise	1,87,702	...	...	...	1,87,702	...
7.—Stamps	93,040	...	...	...	93,040	...
8.—Forest	11,38,429	...	68,335	...	12,06,764	...
9.—Registration	...	1,31,287	...	...	...	1,31,287
TOTAL	29,90,423	1,31,287	68,335	...	30,58,758	1,31,287
B.—Railway Revenue Account—						
10.—State Railways :						
Interest on Debt	45,650	...	...	...	45,650	...
11.—Subsidized Companies	23,343	...	...	...	23,343	...
12.—Miscellaneous Railway Expenditure	3,165	...	...	...	3,165	...
TOTAL	72,158	...	...	...	72,158	...
B B.—Railway Capital Account (charged to Revenue)—						
13.—Construction of Railways charged to Provincial Revenues	—23,946	...	6,192	...	—17,754	...
C.—Irrigation, etc., Revenue Account—						
15.—Other Revenue Expenditure financed from Ordinary Revenues.	68,357	...	...	...	68,357	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	1,23,557	...	...	...	1,23,557	...
Deduct—Amount chargeable to Railways	*45,650*	...	...	...	*45,650*	...
Do. Amount chargeable to Forest	*11,788*	...	...	...	*11,788*	...
Remainder chargeable to Ordinary Debt	66,119	...	...	...	66,119	...
Carried over	31,73,111	1,31,287	74,527	...	32,47,638	1,31,287

No. 11-I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1924—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	81,73,111	1,31,287	74,527	...	82,47,638	1,31,287
F.—Civil Administration—						
22.—General Administration	24,37,619	70,592	3,31,787	...	27,69,406	70,592
24.—Administration of Justice	8,19,161	...	4,895	...	8,24,056	...
25.—Jails and Convict Settlements	4,69,962	...	...	...	4,69,962	...
26.—Police	17,78,897	...	72,384	...	18,51,281	...
27.—Ports and Pilotage	50,294	...	...	...	50,294	...
30.—Scientific Departments	14,614	100	...	...	14,614	100
31.—Education	73,841	21,79,128	...	36,440	73,841	22,15,568
32.—Medical	...	9,21,701	...	43,292	...	9,64,993
33.—Public Health	...	4,49,483	...	9,798	...	4,59,281
34.—Agriculture	...	3,93,686	...	19,365	...	4,13,051
35.—Industries	...	83,902	...	...	...	83,902
37.—Miscellaneous Departments	14,271	5,326	...	...	14,271	5,326
TOTAL	56,53,659	41,03,918	4,09,066	1,08,895	60,67,725	42,12,913
H.—Civil Works—						
41.—Civil Works	32,26,004	4,86,662	86,713	...	33,12,717	4,86,662
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	...	...	...	...	...	...
B.—Transfers to Famine Insurance Fund	10,000	...	...	...	10,000	...
45.—Superannuation Allowances and Pensions	6,50,481	...	51,486	...	7,01,967	...
46.—Stationery and Printing	2,19,418	34,889	1,429	...	2,20,877	34,889
47.—Miscellaneous	2,64,847	3,03,238	7,129	...	2,71,976	3,03,238
TOTAL	11,44,776	3,38,127	60,044	...	12,04,820	3,38,127
Total Expenditure as in Account No. 9	1,82,02,550	50,59,994	6,30,350	1,08,895	1,88,32,900	51,68,889
B. XI.—State Railways— Working Expenses adjusted by deduction from Receipts	1,89,959	...	...	...	1,89,959	...
L.—Provincial Contributio s, etc.—						
51.—Provincial Contributions	15,00,000	...	...	...	15,00,000	...
51-A.—Miscellaneous adjustments between Central and Provincial Governments	1,604	...	...	...	1,604	...
TOTAL	15,01,604	...	...	...	15,01,604	...
Refunds of Revenue	3,12,962	1,463	...	...	3,12,962	1,463
A **A.—Forest Capital (not charged to Revenue)—**						
52-A.—Capital Outlay on Forests	1,04,251	...	...	...	1,04,251	...
GRAND TOTAL	1,53,11,326	50,61,457	6,30,350	1,08,895	1,59,41,676	51,70,352

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	R	R	R	R	R	R	R	R
A.—Direct Demands on the Revenue—								
1.—Customs	62,51,697	8,63,791	...	...	...	...	...	...
2.—Taxes on income	59,18,885	3,48,539	...	...	...	...	...	...
3.—Salt	97,57,584	38,54,452	...	...	...	...	...	...
4.—Opium	2,57,79,035	1,00,524	...	...	...	...	...	...
5.—Land Revenue	9,66,816	1,49,457	29,70,418	1,09,944	27,47,945	1,05,36,876	25,54,762	3,06,323
6.—Excise	1,40,897	86,546	26,22,318	1,90,237	21,29,227	14,06,848	11,47,394	1,70,094
7.—Stamps	—35,06,156	17,068	2,63,215	4,37,968	5,02,537	...	10,29,323	1,122
8.—Forest	29,85,592	6,39,740	41,46,331	5,47,072	38,76,136	5,24,889	7,45,841	5,82,332
9.—Registration	26,232	3,265	22,51,925	11,848	6,75,470	...	17,75,489	3,637
9A.—Scheduled Taxes	...	...	...	...	18,191	...	15,781	...
TOTAL	4,83,20,782	60,83,382	1,32,54,257	12,97,069	1,49,49,506	1,24,68,613	72,68,590	10,63,508
B.—Railway Revenue Account—								
10.—State Railways—								
Interest on Debt	...	17,56,90,137	...	...	...	...	...	...
Interest on Capital contributed by Companies	...	3,09,94,374	...	...	...	...	...	...
Annuities in purchase of Railways	...	4,89,81,516	...	...	...	...	...	...
Sinking Funds	...	47,75,339	...	...	...	...	...	...
11.—Subsidised Companies	5,40,450	...	...	...	...	...	...	...
12.—Miscellaneous Railway Expenditure	6,12,186	9,27,456	...	...	...	...	...	...
TOTAL	11,52,636	26,13,68,822	...	...	...	...	...	...
B. B.—Railway Capital Account charged to Revenues—								
13.—Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital accounts are kept—Interest on Debt	...	11,92,750	...	38,91,940	...	49,21,930	...	17,16,150
15.—Other Revenue Expenditure financed from ordinary revenues	2,22,132	1,01,671	37,94,727	1,39,989	19,94,718	1,74,462	17,62,839	1,73,972
15 (1) Other Revenue Expenditure financed from Famine Insurance grants	...	...	4,753	...	...	...	...	...
TOTAL	2,22,132	12,94,421	37,99,480	40,31,929	19,94,718	50,96,392	17,62,839	18,90,122
C. C.—Irrigation, etc., Capital Account charged to Revenue—								
16.—Construction of Irrigation, etc.	1,25,586	...	6,645	...	30,00,000	...	17,54,012	92,056
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs—								
Interest on Debt	...	63,88,844	...	...	...	...	...	...
D. D.—Posts and Telegraphs Capital Account (charged to Revenue)—								
18.—Capital Outlay on Posts and Telegraphs	—38,50,902	...	...	...	...	...	...	...
E.—Debt Services—								
19.—Interest on Ordinary Debt	21,778	13,94,87,420	...	6,60,462	...	1,45,68,269	...	—6,31,967
20.—Interest on other Obligations	3,00,66,881	1,01,420	...	...	...	...	...	...
21.—Reduction or Avoidance of debt	..	1,36,67,472	...	...	...	9,38,933	...	...
TOTAL	3,00,88,659	14,32,56,312	...	6,60,462	...	1,55,07,202	...	—6,31,967
Carried over	7,60,58,643	41,23,91,781	1,70,60,382	59,89,460	1,99,44,224	3,30,72,207	1,07,85,441	24,13,719

EXPENDITURE of the CENTRAL GOVERNMENT, and of the PROVINCIAL GOVERNMENTS, in INDIA and in ended 31st March 1924.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		SHAN STATES FADERATION.
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Non-voted.
R	R	R	R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
80,06,340	97,939	40,43,386	1,13,024	48,86,437	2,55,043	16,88,550	1,68,431	45,65,687	63,393	15,06,982	64,270	...
6,46,058	25,480	3,85,999	12,078	17,14,557	46,320	9,29,622	9,161	9,18,064	32,635	1,83,889	3,813	506
4,94,549	...	89,805	1,09,674	1,49,628	...	3,28,846	405	2,46,570	...	51,082	41,958	...
39,95,451	4,25,962	27,01,563	2,60,185	91,17,076	10,63,656	5,92,077	1,70,623	27,91,323	2,83,359	9,84,218	2,22,546	3,28,474
4,54,042	...	1,07,478	...	1,47,226	...	5,49,717	158	2,43,907	2,661	71,461	59,826	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1,35,94,440	5,49,381	73,28,231	4,94,961	1,60,14,924	13,65,019	40,88,812	3,48,778	87,65,551	3,82,248	27,97,632	3,92,413	3,28,980
...	9,807	...	...	...	28,458	...	...	...	...	...	45,650	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
5,150	...	...	...	...	...	...	...	...	...	23,343	...	...
8,006	...	...	...	50,761	...	...	...	...	...	3,165	...	...
13,156	9,807	...	...	50,761	28,458	...	...	...	...	26,508	45,650	...
—1,141	...	...	...	—1,09,24,928	...	...	...	...	...	—17,754	...	...
...	53,48,666	...	85,08,567	...	12,80,159	...	20,39,216	4,87,157	14,68,025	...	...	...
2,18,125	83,923	12,30,750	5,02,351	34,80,549	1,35,517	3,18,295	5,716	1,42,406	41,738	68,357	...	4,006
...	...	...	...	...	...	7,307	...	2,11,504	16,831	...	...	...
2,18,125	54,82,589	12,30,750	90,10,918	34,80,549	14,15,706	3,25,602	20,44,982	8,41,067	15,26,594	68,357	...	4,006
2,92,870	...	600	...	6,53,198	29,266	41,007	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	26,59,256	30,773	6,07,468	...	—13,08,647	...	3,35,544	...	2,19,917	...	66,119	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	3,00,000	...	...	...	...	...	...	...	1,28,333	...	...	...
...	29,59,256	30,773	6,07,468	...	—13,08,647	...	3,35,544	...	3,48,250	...	66,119	...
1,41,17,450	89,51,033	85,90,354	1,01,13,347	92,74,504	15,29,802	44,55,421	27,29,249	96,06,618	22,57,092	28,74,743	5,04,182	3,32,986

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted
	R	R	R	R	R	R	R	R
Brought forward	7,60,58,843	41,83,91,781	1,70,60,382	59,89,460	1,99,44,224	3,30,72,207	1,47,85,441	24,13,719
F.—Civil Administration—								
22.—General Administration	92,29,767	63,56,220	1,88,86,351	28,18,447	72,96,118	30,25,5 0	94,20,224	25,82,945
23.—Audit	67,31,287	7,27,609	...	...	...	...	...	...
24.—Administration of Justice	9,23,922	4,33,490	58,14,876	40,94,181	58,05,714	11,86,996	91,83,210	17,47,437
25.—Jails and Convict Settlements	34,25,531	2,26,105	29,93,729	1,10,718	23,78,402	1,25,683	31,13,037	1,62,085
26.—Police	74,46,922	9,58,434	1,89,26,579	11,25,819	1,58,78,581	9,52,491	1,63,93,733	14,91,526
27.—Ports and Pilotage	10,98,254	11,80,194	50,581	1,334	38,303	...	1,44,473	1,20,962
28.—Ecclesiastical	...	29,27,343	...	...	...	...	...	...
29.—Political	...	2,97,59,657	...	...	...	...	...	...
30.—Scientific Departments	67,39,681	17,31,569	99,741	23,782	65,170	...	27,996	4,000
31.—Education	24,95,383	5,65,494	1,36,66,781	27,79,682	1,86,11,108	7,11,022	1,17,03,694	7,51,788
32.—Medical	17,74,613	10,34,902	49,57,726	7,13,817	37,06,488	7,26,729	39,13,778	11,67,713
33.—Public Health	4,39,668	7,06,968	10,53,608	1,25,949	16,71,786	3,48,284	22,95,812	1,08,850
34.—Agriculture	18,35,147	4,85,694	23,88,592	2,89,358	21,23,875	2,88,601	17,22,803	2,28,860
35.—Industries	46,114	18,168	15,26,494	1,24,289	1,24,205	44,977	8,90,860	1,23,778
36.—Aviation	14,825	6,000	...	...	...	...	...	...
37.—Miscellaneous Departments	36,21,635	4,11,817	13,19,567	60,760	4,92,486	1,02,254	2,15,408	24,128
TOTAL	4,58,72,644	4,75,24,664	7,11,84,556	1,22,62,136	5,81,88,636	75,07,777	5,90,25,028	85,14,012
G.—Currency and Mint—	81,48,777	2,03,974						
38.—Currency	14,68,397	86,250	...	...	...	...	...	...
39.—Mint	...	...	...	...	...	...	...	...
TOTAL	96,17,174	2,90,224	...	...	...	...	...	...
H.—Civil Works—								
41.—Civil Works	1,27,01,975	43,29,615	1,00,00,473	3,52,870	93,71,794	6,69,874	83,14,305	10,19,955
J.—Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief	5,002	...	16,675	...	3,92,048	...	303	...
B.—Transfers to Famine Insurance Funds	...	...	...	6,30,791	...	29,67,952	...	1,99,697
44.—Territorial and Political Pensions	...	28,75,792	...	...	...	...	...	...
45.—Superannuation Allowances and Pensions	35,35,940	2,62,23,904	49,69,111	3,72,506	57,85,197	2,89,179	48,17,276	3,18,017
46.—Stationery and Printing	50,51,758	69,405	25,32,418	40,153	18,64,005	...	20,04,697	3,440
47.—Miscellaneous	38,05,659	30,82,392	8,81,081	14,726	22,92,390	...	3,70,931	8,147
TOTAL	1,23,98,389	3,22,51,493	83,99,285	10,58,176	1,03,33,640	32,57,131	71,93,207	5,29,301
K.—Military Services—								
48.—Army—								
Effective	...	46,55,12,695	...	...	...	...	...	...
Non-Effective	...	9,39,44,857	...	...	...	...	...	...
49.—Marine	...	96,54,425	...	...	...	...	...	...
50.—Military Works	...	4,13,19.783	...	...	...	...	...	...
TOTAL	...	61,04,31,760	...	...	...	...	...	...
See **M.—Extraordinary Items—**								
52—Extraordinary Payments	...	3,40,96,207	...	...	...	...	...	...
TOTAL EXPENDITURE CHARGED TO REVENUE.	15,66,49,025	1,14,73,15,744	10,66,44,696	1,96,62,642	9,78,38,294	4,45,06,489	8,53,17,981	1,24,76,987
Carried over	15,66,49,025	1,14,73,15,744	10,66,44,696	1,96,62,642	9,78,38,294	4,45,06,489	8,53,17,981	1,24,76,987

EXPENDITURE of the CENTRAL GOVERNMENT, and of the PROVINCIAL GOVERNMENTS, in INDIA and i 31st March 1924—*contd.*

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		SHAN STATES FEDERATION.
Voted.	Non-voted.	Voted.	Non-voted.	Voted	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Non-voted.
R	R	R	R	R	R	R	R	R	R	R	R	R
1,41,17,450	89,51,033	85,90,354	1,01,13,347	92,74,504	15,29,802	44,55,421	27,29,249	96,06,618	22,57,092	28,74 743	5,04,182	3,32,956
1,04,44,708	29,56,279	81,83,737	18,67,169	68,27,566	26,87,586	53,43,067	18,00,716	35,74,863	12,61,135	17,33,806	11,06,192	4,58,623
...	...	...	...	...	...	...	...	...	...	...	...	...
53,94,260	16,10,693	42,38,326	10,47,437	44,00,123	10,15,232	26,78,496	8,40,209	6,20,747	4,56,318	6,81,211	1,42,845	6,664
29,93,177	1,20,507	28,63,620	1,00,376	23,31,113	1,52,922	14,77,534	1,03,836	9,25,304	47,795	4,44,163	25,799	17,227
1,53,65,341	7,99,889	1,01,63,534	8,32,007	1,21,11,334	20,49,926	72,20,800	7,03,465	51,90,455	5,53,836	14,07,406	4,43,875	2,33,358
...	...	...	...	28,41,567	1,27,856	1,557	...	...	...	50,286	8	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
20,115	...	53,470	1,200	56,981	...	85,203	...	12,005	...	13,214	1,500	...
1,55,43,284	4,43,612	99,66,015	3,75,478	67,99,681	5,52,065	56,75,079	5,24,818	46,12,254	3,15,757	21,09,722	1,79,687	3,55,610
19,33,820	5,74,657	25,15,603	5,89,795	28,51,642	5,88,918	15,80,572	3,55,066	11,52,063	2,49,465	7,34,552	2,30,441	1,89,951
12,56,834	89,535	9,67,123	1,18,052	7,27,477	1,45,432	6,94,927	75,712	2,23,787	27,853	3,96,827	60,454	22,414
22,28,955	2,14,508	24,68,842	3,18,206	15,38,077	3,19,428	7,73,982	1,50,149	12,10,447	2,24,098	3,74,085	38,966	14,813
9,72,892	87,305	7,73,752	82,548	85,097	19,612	5,66,160	46,247	2,23,546	40,377	83,738	169	...
...	...	...	...	...	...	...	...	...	...	...	...	...
2,99,007	15,450	2,09,203	3,387	7,48,340	25,346	1,16,852	...	88,265	...	19,597	...	4,098
5,64,52,388	69,12,435	4,24,08,225	58,35,655	4,19,98,998	76,34,323	2,61,63,979	46,05,218	1,98,33,736	31,76,634	80,50,602	22,29,996	18,02,758
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
70,09,481	4,86,258	79,96,561	4,57,111	2,05,12 641	7,52,205	61,37,636	3,57,773	66,42,880	1,86,988	35,88,227	2,11,152	20,29,479
1,08,111	...	102	...	84,250	...	86,489	...	11,922	...	...	...	...
...	35,59,019	...	3,80,898	...	...	...	10,57,994	...	40,46,553	...	10,000	...
...	...	...	...	...	...	...	...	...	...	...	...	...
51,68,595	3,71,744	25,33,345	1,03,684	24,59,525	8,52,875	14,46,046	2,51,955	21,14,587	1,64,553	6,18,851	88,114	...
10,96,710	8,000	9,94,264	10,192	9,73,197	9,600	10,00,886	...	5,99,273	...	2,54,478	1,288	6,638
4,92,915	15,867	14,77,891	...	29,90,390	26,279	1,24,448	16,543	8,01,483	...	5,63,223	11,991	2,72,241
68,66,331	39,54,630	50,05,102	4,94,774	65,07,362	8,88,754	26,57,869	13,26,492	35,27,265	42,11,106	14,36,552	1,06,395	2,78,879
...	...	...	...		...	...	...	...	...	...	...	...
...	...	...	...		...	...	...	...	...	...	...	...
...	...	...	...		...	...	...	...	...	...	...	...
...	...	...	...		...	...	...	...	...	...	...	...
...	...	...	...		...	...	...	...	...	...	...	...
...	...	...	...		...	...	...	...	...	...	...	...
8,44,45,650	2,03,04,356	6,40,00,242	1,64,00,887	7,82,03,505	1,03,05,084	3,94,14,905	90,18,732	3,96,10,499	96,31,820	1,59,50,124	30,51,665	39,44,102
8,44,45,650	2,03,04,356	6,40,00,242	1,64,00,887	7,82,03,505	1,03,05,084	3,94,14,905	90,18,732	3,96,10,499	96,31,820	1,59,50,124	30,51,665	39,44,102

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	15,66,49,025	1,14,73,15,744	10,66,44,696	1,96,62,642	9,78,38,294	4,45,06,489	8,58,17,981	1,24,76,987
B.—XI—Railways—								
Working Expenses adjusted by deduction from Receipts .	60,67,58,167	37,69,910	...	...	...	...	...	...
Surplus Profits paid to Companies	1,14,46,008	...	...	...	...	...	...	...
C.—XIII—Irrigation, etc.—								
Working Expenses adjusted by deduction from Receipts .	8,93,222	67,632	30,18,524	1,57,726	43,35,597	1,40,755	8,93,712	21,148
D.—XV—Posts and Telegraphs—								
Working Expenses adjusted by deduction from Receipts	9,19,44,914	16,56,420	...	...	...	...	...	...
L.—Contribution and Assignments, etc.	37,97,921	857	46,876	3,48,00,000	5,236	56,00,000	12,008	...
Refunds of Revenue . . .	12,15,673	3,08,28,747	6,54,020	4,32,867	17,42,447	90,356	...	14,07,402
B. E. to J. J. Railway, Irrigation and other Capital not charged to Revenue—								
52-A.—Capital Outlay on Forests	...	...	...	...	3,69,417	...	...	...
Payments for Discharge of Debentures	...	1,02,94,684	...	...	...	...	...	...
53.—Construction of State Railways	20,77,46,868	2,51,604	...	...	...	...	...	...
55.—Construction of Irrigation etc., Works	13,104	...	9,65,634	56,911	66,60,146	3,95,186	...	...
56.—Capital Outlay on Indian Posts and Telegraph Department	75,21,560	...	...	...	...	...	...	...
56-A. Capital Outlay on Improvement of Public Health .	...	...	...	...	77,586	...	...	...
56-B.—Capital Outlay on Agricultural Improvement . .	...	...	...	...	94,726	...	...	...
56-C.—Capital Outlay on Industrial Development . . .	...	...	32,669	...	...	...	...	...
56-D.—Capital Outlay on Hydro-electric Scheme . . .	...	...	...	...	...	...	...	...
57.—Initial Expenditure of New Capital at Delhi . . .	1,50,46,223	4,27,429	...	...	...	...	...	...
57.—Bombay Development Scheme	...	...	...	...	2,44,68,229	3,02,075	...	...
60.—Civil Works . . .	...	...	3,65,296	18,322	65,70,153	...	...	...
60-A.—Other Provincial Works not charged to Revenues .	...	...	2,00,000	...	2,19,963	...	...	...
TOTAL .	23,03,27,755	1,09,73,717	15,63,599	75,233	3,84,60,270	6,37,561	...	...
DEBT HEADS.								
Advances Repayable . . .	9,12,36,861	...	...	...	...	...	...	...
Coinage Accounts . . .	11,07,645	...	...	...	...	...	...	...
Loans and Advances by the Central Governments . .	44,39,840	...	...	...	...	...	...	...
Loans between the Central and Provincial Governments .	12,28,05,246	...	45,68,606	...	...	29,63,000	...	4,34,783
Loans and Advances by Provincial Governments . . .	...	...	59,71,815	...	6,09,88,102	...	6,22,928	...
Advances to Cultivators financed from the Famine Insurance Fund	...	...	...	...	...	...	...	...
TOTAL .	21,95,88,592	...	1,05,40,421	...	6,09,88,102	29,63,000	6,22,928	4,34,783
GRAND TOTAL .	1,32,26,51,277	1,19,46,13,027	12,24,68,136	5,51,28,468	20,33,69,946	5,39,47,161	8,68,46,629	1,43,40,320

Expenditure of the CENTRAL GOVERNMENT, and of the PROVINCIAL GOVERNMENTS, in INDIA and in ended 31st March 1924—*contd.*

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		SHAN STATES FEDERATION.
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted	Non-Voted.
R	R	R	R	R	R	R	R	R	R	R	R	R
8,44,45,650	2,03,04,356	6,40,00,242	1,64,00,887	7,82 03,505	1,03,05,084	3,94,14 905	90,18,732	3,96,10,499	98,31,820	1,59,50,124	30,51,665	39,44,102
...	...	...	...	1,39,121	...	...	...	...	...	1,89,959	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
50,48,575	2,45,529	1,35,99,494	11,08,243	20,60,916	98,308	15,35,014	1,17,696	9,41,815	68,015	...	...	...
...	2,40,27,256	5,324	1,75,00,000	20,293	64,00,000	32,529	...	3,592	22,00,000	1,604	15,00,000	...
3,26,080	3,10,070	3,53,683	3,59,101	10,66,640	3,78,421	4,897	7,20,771	...	2,17,902	2,86,447	27,978	3,329
...	...	12,488	...	...	...	...	...	1,15,482	...	1,04,251	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1,00,45,455	2,10,140	1,42,41,118	4,12,859	...	...	—55,920	...	21,72,315	1,39,664	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	61,714	...	...	...	...	...	...	...	...	...	...
...	...	55,685	31,357	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
5,97,397	...	1,43,756	...	...	...	...	...	...	...	...	...	...
8,23,943	...	...	...	...	...	...	...	1,60,821	...	...	...	...
1,14,66,795	2,10,140	1,45,14,751	4,44,216	...	...	—55,920	...	24,48,618	1,39,664	1,04,251	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	25,00,000	1,00,38,166	...	...	...	...	4,98,499	1,28,333	4,62,056	...	...	...
3,46,29,579	...	10,75,198	...	63,64,321	...	29,47,562	95,000	2,74,508	...	1,07,424	...	5,000
6,04,226	...	...	...	...	...	2,00,000	5,000	3,98,402	...	...	...	...
3,52,33,805	25,00,000	1,11,13,364	...	63,64,321	...	31,47,562	5,98,499	8,01,243	4,62,056	1,07,424	...	5,000
13,65,20,855	4,80,97,351	10,35,86,858	3,58,12,447	8,78,54,796	1,71,81,813	4,40,78,987	1,04,55,698	4,38,05,767	1,29,19,457	1,66,39,809	45,79,643	39,52,431

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1923-24.

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Revenue. Rs. 1,47,51,16,822. **Expenditure** { **Charged to Revenue Rs. 16,11,57,022** / **Not charged to Revenue Rs. 6,01,633**

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				₹	₹	₹
Revenue	13	Statement of Principal Sources of Ordinary Revenue.	64	...	...	...
,,	13-A	Detailed Statement of Assignments, etc.	64	...	...	...
Customs	14	Receipts	71	...	39,69,64,296	...
,,	14-A	Expenditure	72	...	...	71,35,688
Taxes on Income	15	Receipts	75	...	18,49,12,358	...
,,	15-A	Expenditure	76	...	...	62,67,424
Salt	16	Receipts	78	...	10,01,50,870	...
,,	16-A	Store Account	79	...	...	...
,,	16-B	Expenditure	79	...	...	1,36,11,986
Opium	17	Receipts	81	...	4,24,81,654	...
,,	17-A	Store Account	81	...	...	...
,,	17-B	Expenditure	82	...	...	2,58,79,559
Land Revenue	18	Receipts	85	...	34,89,58,777	...
,,	18-A	Expenditure	87	...	...	5,18,02,023
Excise	19	Receipts	89	...	19,40,51,689	...
,,	19-A	Expenditure	90	...	...	1,28,01,743
Stamps	20	Receipts	92	...	12,71,05,573	...
,,	20-A	Expenditure	93	...	...	2,57,594
Forest	21	Receipts	95	...	5,62,19,223	...
,,	21-A	Expenditure	97	...	...	3,69,82,496
Registration	22	Receipts	100	...	1,22,81,819	...
,,	22-A	Expenditure	101	...	...	63,84,537
Scheduled Taxes	22-B	Receipts	103	...	33,13,259	...
,, ,,	22-C	Expenditure	103	...	...	33,972
Tributes	23	Receipts	106	...	86,77,304	...
		Total		...	1,47,51,16,822	16,11,57,022
Forest	21-B	Capital Outlay not charged to Revenue	98	...	...	6,01,633

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments, *viz.*, Railways, Irrigation and Posts and Telegraph are dealt with in separate Sections assigned to those Departments. The arrangement of the heads in this Section follows the order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads thereafter. Tributes from Indian States though a source of Central revenue are shown last of all in view of their relative insignificance.

Section AA deals with the capital expenditure incurred in Revenue Departments from borrowed funds for improvement or development of revenue sources (*e.g.* Forests).

Statement of Principal sources of ordinary Revenue.

This statement brings out the net revenue for the whole of British India and Burma under the principal sources of ordinary revenue both in respect of an area of 1,000 square miles and per 1,000 of population.

2. It includes all the heads under "Principal Heads of Revenue" except "Opium" and "Tributes from Indian States", which are not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

In this Statement, Burma is treated separately as it is a self-contained province and is out of India. In the case of other provinces, the Salt and the Customs figures are shown in lump for all India, as the revenue brought to account under these heads in each province does not represent the collections from the people of that province only. Salt revenue is realised in the provinces in which salt is manufactured or into which it is imported and Customs revenue is collected mainly in the seaport towns, but the taxes so levied are met by the consuming public in the whole of India.

3. The receipts shown under each head represent net collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue which are really of the nature of refunds of revenue, are also deducted from the total receipts so as to deduce the net revenue under each head.

A.—Principal Revenue Heads.

No. 13.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1924.

	Customs.	Taxes on Income.	Salt.	Land Revenue.	Excise.	Stamps.	Forest.	Registration.	Scheduled Taxes.	TOTAL.	*Deduct* Compensations, etc.	Net Revenue.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*		₹	₹
Burma	5,19,78,437	1,48,22,749	61,39,187	4,73,86,637	1,19,35,766	57,89,214	1,94,21,301	5,50,161	...	15,80,23,452	...	15,80,23,452	233,707	13,212,192	6,76,161	11,960
India, General	...	95,47,620	...	10,45,633	34,45,237	13,65,002	15,64,642	80,590	...	1,70,48,724	*79,084*	1,69,69,640	8,029	1,174,383	...	...
Baluchistan	...	92,602	...	9,68,207	6,42,828	2,17,907	22,403	5,381	...	19,49,328	*11,542*	19,37,786	54,228	420,648	35,734	4,607
North-West Frontier Province	...	11,14,647	...	22,92,132	7,36,330	11,88,988	5,33,333	69,808	...	59,25,738	*26,548*	59,09,190	13,419	2,251,340	4,40,360	2,625
Madras	...	1,70,71,299	...	5,86,78,094	5,18,87,475	2,34,05,010	54,15,556	36,86,381	...	16,01,43,815	*67,63,942*	15,33,79,873	142,260	2,318,985	10,78,166	3,624
Bombay	...	5,34,35,749	...	5,06,89,922	4,34,58,633	1,79,88,852	71,49,604	12,86,997	9,40,482	17,51,49,619	*1,51,34,198*	16,00,11,421	123,621	19,348,219	12,94,371	8,270
Bengal	...	6,03,19,439	...	3,13,01,640	2,09,85,372	3,16,74,735	22,61,516	24,48,870	23,72,777	15,13,64,349	*1,86,594*	15,11,77,755	76,843	46,695,536	19,67,359	3,233
United Provinces	...	89,17,763	...	6,92,22,261	1,30,90,307	1,75,41,010	73,56,029	12,32,918	...	11,73,60,283	*3,86,627*	11,69,73,656	106,295	45,375,787	11,00,462	2,578
Punjab	...	76,33,552	...	3,64,39,618	1,04,18,267	95,90,443	43,86,533	7,15,373	...	6,91,83,786	*82,711*	6,91,01,075	99,846	20,685,024	6,92,977	3,341
Bihar and Orissa	...	47,36,685	...	1,65,62,142	1,83,28,191	96,32,994	10,29,085	13,65,240	...	5,16,54,337	*94,828*	5,15,59,509	83,161	34,002,189	6,19,996	1,516
Central Provinces and Berar	...	57,82,887	...	2,38,43,949	1,30,73,000	67,27,651	51,04,930	6,61,817	...	5,51,94,234	*22,78,378*	5,29,15,856	89,876	13,912,760	5,29,816	3,803
Assam	...	14,37,366	...	1,03,29,142	60,49,783	19,33,787	19,74,291	1,78,288	...	2,19,52,657	*35,710*	2,19,16,947	53,015	7,606,250	4,13,410	2,881
TOTAL	5,19,78,437	18,49,12,358	61,39,187	34,89,58,777	19,40,51,689	12,71,05,573	5,62,19,223	1,22,81,819	33,13,259	98,49,60,322	*2,50,84,162*	95,98,76,160	1,094,300	247,003,293	3,77,160	3,886
Salt	...	...	9,40,11,683	...	...	...	...	...	...	9,40,11,683	*37,53,481*	9,02,58,202				
Customs	34,49,85,859	...	...	...	...	...	...	...	...	34,49,85,859	*5,23,727*	34,44,62,132	...	...	...	...
TOTAL REVENUE	39,69,64,296	18,49,12,358	10,01,50,870	34,89,58,777	19,40,51,689	12,71,05,573	5,62,19,223	1,22,81,819	33,13,259	1,42,39,57,364	*2,93,61,370*	1,39,45,96,494	1,094,300	247,003,293	12,74,419	5,646
Revenue per 1,000 Square Miles	3,62,756	1,68,978	91,520	3,18,888	1,77,329	1,16,152	51,375	11,223	...	...	...	12,74,419	...	...	...	...
Revenue per 1,000 of Population	1,607·1	748·6	405·5	1,412·7	785·6	514·6	227·6	49·7	...	...	...	5,646·0	...	...	...	...

(a) From the latest Statistical Abstract for British India.

No. 13A.—DETAILED STATEMENT of ASSIGNMENTS, COMPENSATIONS, etc., in Account No. 13.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Assignments and Compensations (Land Revenue and Excise) Account Nos. 18-A and 19-A	66,921	11,542	17,941	6,40,915	31,83,950	1,86,594	3,86,627	68,914	...	94,828	44,238	33,907	47,36,377
Allowances to District and Village Officers, (a) Account No. 18-A	12,163	...	8,607	61,23,027	1,19,54,248	...	...	13,797	...	...	22,34,140	1,803	2,03,47,785
TOTAL	79,084	11,542	26,548	67,63,942	1,51,38,198	1,86,594	3,86,627	82,711	...	94,828	22,78,378	35,710	2,50,84,162

(a) Includes Rs. 12,163 and Rs. 22,90,869 in India General and Bombay, respectively shown against "District Charges" under "Land Records".

I and 1—Customs.

REVENUE.

The Revenue under this head includes also certain *excise* duties levied on cotton manufactures, motor spirit, and kerosine, the head 'Excise' being restricted in the Government accounts mainly to the duties levied on drugs and intoxicants produced in the country. On the other hand, the customs duty on salt is credited not to the head 'Customs' but to 'Salt' along with the excise duty thereon which that duty is intended to countervail. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue while license duty for sale of foreign liquors is treated as 'Excise'.

2. Apart from the excise duties referred to in paragraph 1 above, the great bulk of the customs revenue is made up of :—

(*a*) Import Duties

(*b*) Export Duties

the duties being credited under two distinct sub-heads in the accounts, *viz.*, 'Sea Customs' and 'Land Customs'. This latter class consists of duty levied on goods imported from or exported to foreign territory into or from British India and forms but an insignificant fraction of the total revenue.

3. The various articles on which duties were levied during 1923-24 are set forth in Account No. 14 together with the gross yield of each and the net yield after deducting the refunds and drawbacks. The normal rate of import duty levied during 1923-24 is 15 per cent. *ad valorem*, though certain articles were taxed at lower and others at specially higher rates. For the complete schedule of tariff duties levied during 1923-24, see Schedules II and III to the Indian Tariff Act 1894 as subsequently amended.

EXPENDITURE.

4. The charges incurred are almost wholly on account of establishments engaged in the collection of revenue. In Bombay, besides the customs staff proper, there is a combined Salt and Customs establishment of which a portion of the cost is charged to 'Customs'.

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1924.

	Gross Receipts.											
	India, General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts carried over.	No. of Items.
SEA CUSTOMS.												
Imports.												
Special Duties.												
Liquors:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
(a) Ale, Beer, Porter, Cider and other fermented Liquors	...	72,437	6,85,414	4,00,648	...	...	2,40,706	...	...	...	14,08,205	1
(b) Spirits and Liqueurs	...	19,17,261	1,04,37,929	51,64,096	...	...	27,68,612	...	...	...	2,00,87,898	2
(c) Wines	...	1,36,462	5,36,706	3,24,986	...	...	1,24,558	...	...	...	11,22,709	3
Sugar, all sorts, excluding confectionery	...	8,69,424	1,70,40,858	1,35,02,703	...	...	18,10,371	...	...	...	3,32,23,356	4
Tobacco	...	41,87,441	46,36,571	54,80,610	...	...	24,58,230	...	...	...	1,67,62,852	5
Coal, Coke and Patent fuel	...	28,837	2,35,064	1,567	...	...	36,988	...	...	...	3,02,486	6
Mineral oils	...	14,94,705	54,99,651	53,27,832	...	...	4,56,256	...	...	...	1,27,78,444	7
Arms, ammunition and military stores, other than gun powder and other arms assessable to duty at 20 per cent. *ad valorem*.	...	39,513	5,35,387	1,94,772	...	...	50,425	...	...	...	8,20,102	8
Opium	...	28	743	954	...	...	780	...	...	...	2,505	9
Cotton yarn and thread	...	7,76,399	21,80,409	11,61,792	...	...	2,15,718	...	...	...	42,74,318	10
Cotton piece goods	...	35,75,206	2,48,90,236	2,88,98,147	...	...	42,48,623	...	...	...	6,16,12,209	11
Matches	...	12,72,478	68,04,195	41,39,073	...	...	15,85,359	...	...	...	1,38,01,105	12
Duty at 2½ per cent.												
Machinery	...	5,36,950	28,02,592	16,99,110	...	...	5,43,982	...	...	...	55,82,834	13
Other articles	...	8,265	1,09,585	23,233	...	...	13,076	...	...	...	1,54,159	14
Duty at 10 per cent.												
Metals—Iron and Steel	...	14,82,462	80,77,994	60,86,277	...	...	15,64,846	...	...	...	1,72,10,679	15
Railway plant and rolling stock	...	4,82,833	26,56,847	28,26,427	...	...	2,89,671	...	...	...	62,55,778	16
Other articles	...	2,698	4,78,045	18,861	...	...	1,53,080	...	...	...	6,52,684	17
Duty at 15 per cent.												
Articles of food and drink (excluding grain and pulse other than flour and sugar and vinegar).	...	14,64,633	63,34,724	31,96,044	...	...	17,48,690	...	...	...	1,27,44,091	18
Raw materials and articles mainly unmanufactured, other than metallic ores.	...	5,54,931	43,27,907	14,93,488	...	...	2,01,253	...	...	...	65,77,579	19
Articles wholly or mainly manufactured:—												
(a) Cutlery, and hardware, other than electro-plated ware, and implements and instruments other than musical.	...	9,17,591	52,55,227	39,91,626	...	...	11,87,667	...	...	...	1,13,50,111	20
(b) Metals, other than iron and steel	...	13,29,381	52,00,683	28,11,775	...	...	2,16,353	...	...	...	95,58,142	21

(c) Yarn and textile fabrics (other than cotton yarn, cotton piece goods and silk manufactures).	...	3,05,935	63,85,250	24,37,341	...	...	12,58,581	...	...	...	1,03,87,107	22
(d) All other articles wholly or mainly manufactured	...	41,19,521	1,90,13,247	1,05,73,804	...	...	39,25,716	...	...	...	3,76,32,288	23
Miscellaneous	...	4,80,344	32,95,939	12,30,948	...	...	3,49,767	...	...	...	53,07,068	24
Duty at 30 per cent.												
Motor cars and cycles	...	9,17,011	32,39,910	23,53,551	...	...	9,02,588	...	...	...	74,13,060	25
Silk piece goods and other manufactures of silk	...	53,406	66,19,383	4,78,009	...	...	9,98,623	...	...	...	81,54,421	26
Pneumatic rubber tyres and tubes	...	4,91,664	12,84,265	10,28,804	...	...	1,28,049	...	...	...	29,32,782	27
Other articles	...	10,89,657	52,98,319	27,45,764	...	...	5,88,235	...	...	...	96,71,975	28
Total Imports	...	2,85,12,470	15,36,62,177	10,75,41,247	...	...	2,80,64,803	...	...	...	31,77,80,697	29
Exports.												
Hides and skins, raw	...	3,10,447	6,51,736	14,87,949	...	...	82,979	...	...	...	25,33,111	30
Jute—												
(a) Raw	...	2	...	1,58,69,142	...	...	23	...	...	...	1,58,69,167	31
(b) Manufactured	...	394	71,712	1,98,38,729	...	...	54	...	...	...	1,99,10,889	32
Rice	...	3,72,851	3,56,243	15,22,824	...	...	95,56,567	13,468	...	...	1,18,21,953	33
Tea	...	4,26,705	55,683	45,23,600	...	...	121	...	...	...	50,06,089	34
Total Exports	...	11,10,399	11,35,354	4,32,42,244	...	...	96,39,744	13,468	..	...	5,51,41,209	35
Miscellaneous	..	44,932	4,25,077	5,85,626	...	...	54,517	134	...	...	11,10,286	36
TOTAL SEA CUSTOMS	...	2,96,67,801	15,52,22,608	15,13,69,117	...	...	3,77,59,064	13,602	...	...	37,40,32,192	37
LAND CUSTOMS.												
IMPORT DUTY :												
On Cotton Goods	...	1,12,662	851	...	...	...	...	...	...	...	1,13,513	38
„ Other Goods	...	9,44,616	6,98,784	...	...	...	...	...	...	...	16,43,400	39
TOTAL IMPORT DUTY	...	10,57,278	6,99,635		...	...	...	...	...	...	17,56,913	40
EXPORT DUTY	...	40,007	20,769	...	...	...	...	...	...	...	60,776	41
MISCELLANEOUS	...	41,340	7,981		...	...	...	...	...	...	49,321	42
TOTAL LAND CUSTOMS	...	11,38,625	7,28,385	...	...	...	...	...	...	...	18,67,010	43
EXCISE DUTY ON COTTON MANUFACTURES	2,30,593	8,99,727	1,29,37,458	2,72,633	5,91,885	17,428	...	...	7,52,779	...	1,56,51,903	44
EXCISE DUTY ON MOTOR SPIRIT	...	...	...	...	...	3,78,585	56,95,185	...	...	4,40,664	65,14,434	45
EXCISE DUTY ON KEROSINE	...	...	...	...	...	1,36,954	91,72,358	...	...	2,06,605	95,15,917	46
WAREHOUSE AND WHARF RENTS	...	26,269	6,722	7,930	...	...	780	...	...	...	41,701	47
MISCELLANEOUS	...	68,152	2,54,566	15,045	...	...	1,52,917	1,954	...	...	4,37,634	48
GRAND TOTAL	2,30,593	3,17,94,974	16,91,49,739	15,16,14,725	5,91,885	5,32,967	5,27,80,304	15,556	7,52,779	6,47,269	40,81,10,791	49

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1924—*contd.*

	Total Gross Receipts brought forward.	Refunds and Drawbacks.											No. of Items.
		India, General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Draw-backs carried over.	
	£	£	£	£	£	£	£	£	£	£	£	£	
SEA CUSTOMS.													
Imports.													
Special Duties.													
Liquors:													
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	14,08,205	...	536	2,915	8	...	...	506	...	...	...	3,965	1
(*b*) Spirits and Liqueurs	2,00,87,898	...	13,394	1,12,028	48,351	...	...	51,906	...	...	...	2,25,679	2
(*c*) Wines	11,22,709	...	149	12,766	8,638	...	...	3,290	...	...	...	24,843	3
Sugar, all sorts excluding confectionery	3,32,23,356	...	10,695	7,80,910	11,90,667	...	...	408	...	...	...	19,82,680	4
Tobacco	1,67,62,852	...	979	54,039	27,028	...	...	6,922	...	...	...	88,968	5
Coal, Coke and Patent fuel	8,02,436	...	3,892	26,199	...	...	...	2,958	...	...	...	33,049	6
Mineral oils	1,27,78,444	...	12,939	9,13,437	7,333	...	...	3,273	...	...	...	9,37,032	7
Arms, ammunition and military stores, other than gunpowder and other arms assessable to duty at 30 per cent. *ad valorem*	8,20,102	...	3,561	19,106	6,599	...	...	1,329	...	...	...	30,595	8
Opium	2,505	...	...	122	...	...	...	...	...	...	...	122	9
Cotton yarn and thread	42,74,318	...	1,115	78,588	2,614	...	...	3,467	...	...	...	85,784	10
Cotton piece goods	6,16,12,209	...	29,459	7,71,442	28,473	...	...	23,579	...	...	...	8,52,944	11
	1,38,01,105	...	1,320	77,358	242	...	...	2,044	...	...	...	80,864	12
Duty at 2½ per cent.													
Machinery	55,82,634	...	13,600	52,972	76,954	...	...	14,220	...	...	...	1,59,746	13
Other articles	1,54,159	...	511	26,442	476	...	...	57	...	...	...	27,486	14
Duty at 10 per cent.													
Metals—Iron and Steel	1,72,10,679	...	11,549	67,610	32,256	...	...	1,14,603	...	...	...	2,26,018	15
Railway plant and rolling stock	62,55,778	...	2,284	20,597	10,873	...	...	3,298	...	...	...	37,052	16
Other articles	6,52,684	...	...	2,604	226	...	...	1,862	...	...	...	4,692	17
Duty at 15 per cent.													
Articles of Food and Drink (excluding grain and pulse other than flour, sugar and vinegar)	1,27,44,091	...	5,461	4,19,727	17,181	...	...	12,867	...	...	...	4,55,236	18
Raw materials and articles mainly unmanufactured other than metallic ores	65,77,579	...	37,022	3,16,556	7,936	...	...	1,05,854	...	...	...	4,67,368	19
Articles wholly or mainly manufactured:—													
(*a*) Cutlery and hardware, other than electroplatedware and implements and instruments other than musical	1,13,50,111	...	33,971	1,51,890	69,043	...	...	13,453	...	...	...	2,68,357	20
(*b*) Metals, other than iron and steel.	95,58,142	...	3,154	1,14,571	6,584	...	...	490	...	...	...	1,24,749	21

(c) Yarn and textile fabrics (other than Cotton yarn, cotton piece goods and silk manufactures)	1,03,87,107	...	5,456	1,56,091	11,068	...	...	8,763	...	...	...	1,81,363	22
(d) All other articles wholly or mainly manufactured	3,76,32,288	...	52,131	6,08,530	68,421	...	...	26,906	...	...	...	7,55,988	23
Miscellaneous	53,07,068	...	5,347	2,09,631	39,944	...	...	552	...	...	...	2,55,474	24
Duty at 30 per cent.													
Motor cars and Cycles	74 13,060	...	23,389	1,20,075	80,643	...	...	22,772	...	...	...	2,46,879	25
Silk piece goods and other manufactures of silk	81,54,421	...	818	1,45,367	3,296	...	...	13,120	...	...	...	1,62,511	26
Pneumatic rubber tyres and tubes	29,32,782	...	16,530	15,499	2,152	...	...	248	...	...	...	34,479	27
Other articles	96,71,975	...	21,589	2,25,959	89,060	...	...	55,134	...	...	...	3,91,742	28
Total Imports	31,77,80,697	...	3,10,772	55,03,081	18,37,926	...	...	4,93,886	...	...	...	81,45,665	29
Exports.													
Hides and skin, raw	25,33,111	...	4,393	17,078	21,622	...	...	652	...	...	...	43,745	30
Jute—													
(a) Raw	1,58,69,167	...	...	...	3,89,450	...	...	50	...	...	...	3,89,500	31
(b) Manufactured	1,99,10,889	...	46	3,990	1,75,749	...	...	...	...	...	...	1,78,885	32
Rice	1,18,21,953	...	6,408	30,551	59,919	...	...	3,05,653	743	...	...	4,03,274	33
Tea	50,03,089	...	11,874	632	5,413	...	...	...	...	...	...	17,919	34
Total Exports	5,51,41,209	...	22,721	51,351	6,52,153	...	...	3,06,355	743	...	...	10,33,323	35
Miscellaneous	11,10,286	...	73	57,072	38,380	...	...	1,165	...	...	...	96,690	36
TOTAL SEA CUSTOMS	37,40,32,192	...	3,33,566	56,11,504	25,28,459	...	...	8,01,406	743	...	...	92,75,678	37
LAND CUSTOMS.													
IMPORT DUTY:													
On Cotton Goods	1,13,513	...	34	...	...	...	...	...	...	...	...	34	38
„ other Goods	16,43,400	...	3,334	47,685	...	...	...	...	...	...	...	51,019	39
TOTAL IMPORT DUTY	17,56,913	...	3,368	47,685	...	...	...	...	...	...	...	51,053	40
EXPORT DUTY	60,776	...	...	1,079	...	...	...	...	...	...	...	1,079	41
MISCELLANEOUS	49,321	...	...	578	...	...	...	...	...	...	...	578	42
TOTAL LAND CUSTOMS	18,67,010	...	3,368	49,342	...	...	...	...	...	...	...	52,710	43
EXCISE DUTY ON COTTON MANUFACTURES	1,56,51,903	...	2,048	17,87,018	112	97	48	...	...	11,741	...	18,01,064	44
EXCISE DUTY ON MOTOR SPIRIT	65,14,434	...	...	...	...	...	7,536	90	...	...	...	7,626	45
EXCISE DUTY ON KEROSINE	95,15,917	...	...	...	...	...	4,456	...	...	..	...	4,456	46
WAREHOUSE AND WHARF RENTS	41,701	...	191	78	176	...	...	1	...	..	...	446	47
MISCELLANEOUS	4,87,624	...	901	2,841	...	...	...	370	403	...	...	4,515	48
GRAND TOTAL	40,81,10,791	...	3,40,074	74,50,783	25,28,747	97	12,040	8,01,867	1,146	11,741	...	1,11,46,495	49

A.—Principal Revenue Heads.

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1924—*concld.*

	Total Gross Receipts brought forward.	Total Refunds and Drawbacks brought forward.	Net Receipts. India, General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	No. of Items.
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.														
Special Duties.														
Liquors:														
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	14,08,205	3,965	...	71,901	6,82,499	4,09,640	...	...	2,40,200	...	...	...	14,04,240	1
(*b*) Spirits and Liqueurs	2,00,87,895	2,25,679	...	19,03,867	1,01,25,901	51,15,745	...	...	27,16,706	...	...	...	1,98,62,219	2
(*c*) Wines	11,22,708	24,843	...	1,36,313	5,23,937	3,16,348	...	...	1,21,238	...	...	...	10,97,866	3
Sugar, all sorts excluding confectionery	3,32,23,356	19,82,680	...	8,58,729	1,62,59,948	1,23,12,036	...	...	18,09,963	...	...	...	3,12,40,676	4
Tobacco	1,67,62,852	88,968	...	41,86,462	45,82,532	54,53,582	...	...	24,51,308	...	...	...	1,66,73,884	5
Coal, Coke and Patent fuel	3,02,435	33,049	...	24,945	2,08,865	1,567	...	...	34,010	...	...		2,69,387	6
Mineral oil	1,27,78,444	9,37,032	...	14,81,766	45,86,164	53,20,499	...	...	4,52,983	...	...	...	1,18,41,412	7
Arms, ammunition and military stores, other than gunpowder and other arms assessable to duty at 30 per cent. *ad valorem*	8,20,102	30,595	...	35,952	5,16,281	1,88,178	...	...	49,096	...	...	...	7,89,507	8
Opium	2,595	122	...	28	621	954	...	...	780	...	...	...	2,383	9
Cotton yarn and thread	42,74,313	35,784	...	7,75,284	21,01,821	10,09,178	...	...	2,12,251	...	...	...	41,88,534	10
Cotton piece goods	6,16,12,209	8,52,944	...	35,45,753	2,41,18,794	2,88,69,674	...	...	42,25,044	...	...	...	6,07,59,265	11
Matches	1,38,01,105	80,864	...	12,71,258	67,26,837	41,38,831	...	...	15,83,315	...	...	...	1,87,20,241	12
Duty at 2½ per cent.														
Machinery	55,82,634	1,59,746	...	5,23,350	27,49,520	16,20,156	...	...	5,29,762	...	...	...	54,22,888	13
Other articles	1,54,159	27,486	...	7,754	83,143	22,757	...	...	13,019	...	...	...	1,26,673	14
Duty at 10 per cent.														
Metals—Iron and Steel	1,72,10,679	2,26,018	...	14,70,913	80,09,484	60,54,021	...	...	14,50,248	...	...	...	1,69,84,661	15
Railway plant and rolling stock	62,55,775	37,052	...	4, 6,549	26,36,250	28,15,554	...	...	2,86,373	...	...	...	62,18,726	16
Other articles	6,52,684	4,692	...	2,698	4,75,441	18,635	...	...	1,51,218	...	...	...	6,47,992	17
Duty at 15 per cent.														
Articles of food and drink (excluding grain and pulse other than flour, sugar and vinegar)	1,27,44,091	4,55,236	...	14,59,172	59,14,997	31,78,868	...	...	17,35,823	...	...	...	1,23,88,855	18
Raw materials and articles mainly unmanufactured, other than metallic ores	65,77,579	4,67,368	...	5,17,909	40,11,351	14,85,552	...	...	95,899	...	...	...	61,10,211	19
Articles wholly or mainly manufactured:—														
(*a*) Cutlery, hardware, other than electroplated-ware and implements and intruments other than musical	1,13,60,111	2,68,357	...	8,83,620	51,03,337	39,22,583	...	...	11,72,314	...	...	...	1,10,81,754	20
(*b*) Metals, other than iron and steel	95,58,142	1,24,749	...	13,26,227	50,86,062	28,05,241	...	...	2,15,863	...	...	...	94,33,393	21

(c) Yarn and textile fabrics (other than cotton yarn, cotton piece goods and silk Manufactures)	1,03,87,107	1,81,363	...	3,06,499	62,29,159	24,26,273	...	...	12,49,813	...	...	...	1,02,05,744	22
(d) All other articles wholly or mainly manufactured	3,76,32,288	7,55,988	...	40,67,390	1,84,04,717	1,05,05,383	...	...	38,98,820	...	...	...	3,68,76,300	23
Miscellaneous	53,07,068	2,55,474	...	4,24,997	30,86,358	11,91,004	...	...	3,49,235	...	...	...	50,51,594	24
Duty at 30 per cent.														
Motor cars and cycles	74,13,060	2,46,879	...	3,93,622	31,19,835	22,72,908	...	...	8,79,816	...	...	...	71,66,181	25
Silk piece goods and other manufactures of silk	81,54,421	1,62,511	...	57,588	64,74,016	4,74,803	...	...	9,85,503	...	...	...	79,91,910	26
Pneumatic rubber tyres and tubes	29,32,782	34,479	...	4,75,084	12,68,766	10,26,652	...	...	1,27,801	...	...	...	28,98,303	27
Other articles	96,71,975	3,91,742	...	19,18,063	50,72,360	26,56,704	...	...	5,33,101	...	...	...	92 80,233	28
Total Imports	31,77,80,697	81,45,665	...	2,82,01,698	14,81,59,096	10,57,03,821	...	...	2,75,70,917	...	...	...	30,96,35,032	29
Exports.														
Hides and skins, raw	25,33,111	43,745	...	3,06,054	6,34,658	14,66,327	...	...	82,327	...	...	...	24,89,366	30
Jute—														
(a) Raw	1,58,69,167	3,89,500	...	2	...	1,54,79,692	...	...	—27	...	...	...	1,54,79,667	31
(b) Manufactured	1,99,10,889	1,78,885	...	348	68,622	1,96,62,980	...	...	54	...	...	...	1,97,32,004	32
Rice	1,18,21,953	4,03,274	...	3,65,443	3,25,692	14,62 905	...	...	92,50,914	12,725	...	...	1,14,18,679	33
Tea	50,06,689	17,919	...	4,14,831	55,031	45,18,187	...	...	121	...	...	...	49,88,170	34
Total Exports	5,51,41,209	10,33,323	...	10,87,678	10 84,003	4,25,90,091	...	...	93,33,389	12,725	...	...	5,41,07,886	35
Miscellaneous	11,10,286	96,690	...	44,859	3,68,005	5,47,246	...	...	53,352	134	...	...	10,13,596	36
TOTAL SEA CUSTOMS	37,40,32,192	92,75,678	...	2,93,34,235	14,96,11,104	14,88,40,658	...	...	3,69,57,658	12,859	...	...	36,47,56,514	37
LAND CUSTOMS.														
IMPORT DUTY:														
On Cotton Goods	1,13,513	34	...	1,12,628	851	...	...	...	..	...	...	...	1,13,479	38
„ other Goods	16,43,400	51,019	...	9,41,282	6,51,099	...	...	...	...	...	...	...	15,92,381	39
TOTAL IMPORT DUTY	17,56,913	51,053	...	10,53,910	6,51,950	...	...	...	...	...	...	...	17,05,860	40
EXPORT DUTY	60,776	1,079	...	40,007	19,690	...	...	...	...	...	...	...	59,697	41
MISCELLANEOUS	49,321	578	...	41,340	7,403	...	...	...	...	...	...	...	48,743	42
TOTAL LAND CUSTOMS	18,67,010	52,710	...	11,35,257	6,79,043	...	...	...	...	...	...	...	18,14,300	43
EXCISE DUTY ON COTTON MANUFACTURES	1,56,51,903	18,01,064	2,30,593	8,97,079	1,11,50,440	2,22,521	5,91,788	17,380	...	...	7,41,038	...	1,38,50,839	44
EXCISE DUTY ON MOTOR SPIRIT	65,14,434	7,626	...	...	...	...	...	3,71,049	56,95,095	...	...	4,40,664	65,06,808	45
EXCISE DUTY ON KEROSINE	95,15,917	4,456	...	...	...	...	...	1,32,498	91,72,358	...	...	2 06,605	95,11,461	46
WAREHOUSE AND WHARF RENTS	41,701	446	...	26,078	6,644	7,754	...	...	779	...	...	...	41,255	47
MISCELLANEOUS	4,87,634	4,515	...	62,251	2,51,725	15,045	...	...	1,52,547	1,551	...	...	4,83,119	48
GRAND TOTAL	40,81,10,791	1,11,46,495	2,30,593	3,14,54,900	16,16,98,956	14,90,85,978	5,91,788	5,20,927	5,19,78,437	14,410	7,41,038	6,47,269	39,69,64,296	49

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1924.

	North-West Frontier Province.	Madras.	Bombay.		Bengal.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.
			Bombay.	Karachi.						
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R
Charges at the Major Ports of Madras, Bombay, Calcutta, Rangoon, and Karachi.										
Pay of Officers	...	67,528	1,44,607	64,666	99,924	...	63,003	...	...	4,29,728
Pay of Establishment	...	2,49,760	12,22,348	4,01,072	13,56,092	...	5,53,422	...	...	37,85,694
Allowances, Honoraria, etc.	...	39,403	2,62,055	93,503	3,70,400	...	1,34,156	...	...	8,99,517
Supplies and Services	...	436	14,640	26,658	83,437	...	70,388	...	...	1,89,559
Contingencies	...	9,054	38,189	30,115	77,561	...	41,433	...	...	1,96,352
Grants-in-aid—Contributions, Donations, etc.	...	...	36,583	2,520	...	...	...	...	...	39,103
Add—Customs Departments share of Combined Salt and Customs establishment in Bombay. (See Account No. 16B).	...	...	2,44,264	...	...	...	...	...	...	2,44,264
Deduct—Contributions, etc.	...	...	*66,165*	*320*	...	...	...	...	...	*66,485*
			18,96,521	6,15,214						
TOTAL CHARGES AT THE MAJOR PORTS	...	3,56,181	25,11,735		19,87,414	...	8,62,402	...	...	57,17,732
TOTAL CHARGES AT OTHER PORTS (*Vide* details at page 73)	...	2,46,370	.....		99,940	...	1,45,309	16,114	...	5,07,733
Cotton Excise Establishment	...	...	55,949		...	...	...	...	722	56,671
Compensations.	...	4,62,205	38,414		...	23,108	...	...	...	5,23,727
Land Customs Charges	3,212	1,38,125	.....		...	...	...	...	...	1,41,337
TOTAL CHARGES IN INDIA	3,212	12,02,881	26,06,098		20,87,354	23,108	10,07,711	16,114	722	69,47,200

	Secretary of State.	High Commissioner.	Total.	
CHARGES IN ENGLAND—	£	£	£	
Leave and Deputation Salaries	...	11,657	11,657	
Cost of maintenance, etc., of an Officer by the Seamen's Hospital Society	...	1	1	
Passage to India	...	60	60	
Stores for India	...	1,026	1,026	
Contribution to the International Customs Tariffs Bureau	157	...	157	
Total £	157	12,744	12,901	
TOTAL CONVERTED INTO Rs. AT £1 = Rs. 10				1,29,010
Exchange on Ditto				59,478
TOTAL CUSTOMS CHARGES				71,35,688

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1924—*concld.*

DETAILS of CUSTOMS CHARGES at OTHER than the Major Ports.

Other Ports.	Pay of Officers.	Pay of Establishments.	Supplies and Services, Contingencies, etc.	TOTAL.
	₹	₹	₹	₹
Madras.				
Out ports	92,570	94,833	58,967	2,46,370
Bengal.				
Chittagong	17,587	61,463	20,890	99,940
Burma.				
Akyab	2,400	25,735	13,883	42,018
Bassein	2,315	12,321	8,700	23,336
Bhamo	...	3,052	2,082	5,134
Kyauk-Phyu	...	1,502	81	1,583
Maungdaw	...	702	199	901
Mergui	...	11,687	5,273	16,960
Moulmein	2,400	27,096	10,987	40,483
Sandoway	...	300	273	573
Tavoy	...	7,884	2,082	9,966
Victoria Point	...	2,500	1,688	4,188
Thaton	...	167	...	167
Total	7,115	92,946	45,248	1,45,309
Bihar and Orissa.				
Balasore	...	5,752	3,123	8,875
Cuttack	...	4,115	99	4,214
Puri	...	2,328	697	3,025
Total	...	12,195	3,919	16,114
TOTAL CHARGES AT OTHER PORTS	1,17,272	2,61,437	1,29,024	5,07,733

II and 2—Taxes on Income.

REVENUE.

The taxes on income are of two kinds:—

(1) Income Tax.

(2) Super Tax.

During 1923-24 Income Tax was charged on a graduated scale from 5 to 18 pies in the rupee the latter rate being payable on annual total incomes of Rs. 40,000 or upwards. In the case of companies, registered firms and interest on securities, the tax was levied at the maximum rate. Annual Income of less than Rs. 2,000 is not liable to the tax except in the case of Companies, registered firms and interest on securities which are taxed whatever the annual total income may be.

2. Super Tax is payable in addition to Income Tax and is levied on a graduated and ascending scale on so much of the income as is in excess of Rs. 50,000 per annum. The rates of tax levied during 1923-24 varied from one anna to six annas in the rupee. In the case of a Hindu undivided family, the Super Tax is levied on so much of the income as is in excess of Rs. 75,000. In the case of Companies the Super Tax is however levied at a flat rate of one anna. For complete schedules of the rates of Income Tax and Super Tax in force during 1923-24, see Schedule III to the Indian Finance Act of 1923.

3. The Excess Profits Duty Act, 1919 was in force for one year only, *viz.*, 1919-20. The receipts credited in the accounts for 1923-24 represent collections of arrears.

Share of Provincial Governments.

Under Rule 15 of the Devolution Rules as it was in force in 1921-22 Provincial Governments were credited with a share in the Income Tax collected within their jurisdiction at the rate of three pies on each rupee brought under assessment in respect of which the Income Tax assessed was collected. In consideration of this credit, these Governments made assignments to the Central Government equivalent to the amounts which would have accrued to them in the year 1920-21 if the three-pie rate had been in force during that year after deducting therefrom the Provincial share of the cost of the special income Tax establishment in 1920-21. Under this procedure, the revenue accruing to the Central Government from Income Tax was shown partly under this head and partly under the head "Contributions and Assignments between the Central and Provincial Governments". This procedure has been discontinued and a revised method of allocation adopted with effect from the 1st April 1922, in accordance with revised Rule 15 of the Devolution Rules. Under the revised rule, whenever the assessed income of any year of any province exceeds the assessed income of 1920-21, the Local Government of that province is credited with an amount calculated at three pies in each rupee of the amount of such excess. The entire revenue of the Central Government thus appears under this head, the share allocated to Provincial Governments being credited to this head in the Provincial Section of the accounts.

EXPENDITURE.

The charges shown under this head relate chiefly to the establishments employed on the collection and assessment of the taxes. Much of this work was, however, performed by the ordinary District Establishments the charges of which prior to the 1st April 1921 were shared between "Land Revenue" and "Administration of Justice". From the 1st April 1921, the Local Governments are paid 10 per cent. of net collections of income-tax, excluding tax on Government salaries and interest on Government Securities, in areas or districts of a province where the work of assessment and collection is done by the revenue staff of the Local Government, after deducting the cost of special income-tax staff in the areas, if any.

Under the Devolution Rules in force during 1921-22, one-fourth of the cost of special Income Tax establishments employed within the jurisdiction of Local Governments was payable by the Provincial Governments concerned. From 1922-23 the entire expenditure is borne by the Central Government.

No. 15.—ACCOUNT of TAXES ON INCOME for the Year ended 31st March 1924.

REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Income Tax:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Collections	13,27,629	46,431	10,09,181	1,45,27,849	3,81,02,551	3,50,73,626	58,17,715	68,00,391	1,17,20,612	34,99,746	42,21,840	11,90,909	12,33,38,480
Deduction by Government from salaries and pensions (*a*)	64,18,829	46,982	1,34,625	9,11,230	10,68,939	10,80,260	8,79,324	8,51,848	9,54,971	4,71,089	3,98,225	1,89,748	1,34,06,670
Deduction from interest on Government securities	17,63,498	1,982	2,740	2,77,581	17,07,760	71,624	3,76,028	67,209	20,412	28,119	14,542	3,336	43,34,731
	95,09,956	95,395	11,46,546	1,57,17,260	4,08,79,250	3,62,24,910	70,73,067	77,19,448	1,26,95,995	39,98,954	46,34,607	13,84,493	14,10,79,881
Deduct—Refunds	*26,071*	*2,793*	*71,479*	*15,11,460*	*55,78,803*	*17,78,360*	*4,01,813*	*9,38,549*	*24,50,055*	*2,26,405*	*5,84,402*	*45,032*	*1,36,15,222*
TOTAL INCOME TAX	94,83,885	92,602	10,75,067	1,42,05,800	3,53,00,447	3,44,46,550	66,71,254	67,80,899	1,02,45,940	37,72,549	40,50,205	13,39,461	12,74,64,659
Deduct—Amount payable to Provincial Governments	...	...	...	*10,81,650*	...	...	...	*4,24,168*	*38,233*	*2,54,848*	*3,41,858*	*4,16,085*	*25,56,842*
NET INCOME TAX—CENTRAL	94,83,885	92,602	10,75,067	1,31,24,150	3,53,00,447	3,44,46,550	66,71,254	63,56,731	1,02,07,707	35,17,701	37,08,347	9,23,376	12,49,07,817
Super-Tax:	2,62,266	...	39,580	32,79,420	2,03,90,259	2,64,94,625	22,49,356	9,77,079	51,40,545	9,85,225	17,83,793	1,11,661	6,17,13,809
Deduct—Refunds	*1,98,531*	...	...	*4,13,921*	*22,54,957*	*6,26,695*	*3,475*	*1,38,095*	*5,63,736*	*21,089*	*51,111*	*13,756*	*42,85,366*
TOTAL SUPER TAX	63,735	...	39,580	28,65,499	1,81,35,302	2,58,67,930	22,45,881	8,38,984	45,76,809	9,64,136	17,32,682	97,905	5,74,28,443
Excess Profits Duty:	...	...	...	...	...	4,959	628	13,669	...	...	...	..	19,256
Deduct—Refunds	...	...	...	...	...	..	...	...	...	...	...	...	...
TOTAL EXCESS PROFITS DUTY	...	...	...	...	...	4,959	628	13,669	...	...	...	...	19,256
TOTAL REVENUE FROM TAXES ON INCOME	95,47,620	92,602	11,14,647	1,70,71,299	5,34,35,749	6,03,19,439	89,17,763	76,33,552	1,48,22,749	47,36,685	57,82,887	14,37,366	18,49,12,358

(*a*) Includes collections in Posts and Telegraphs Department . . . Rs. 4,24,835
" " Railway " 6,13,021
" " Military " 44,15,342
" " Marine " 47,174
55,00,372

Central . .	**18,23,55,516**
Provincial . .	**25,56,842**

No. 15A.—ACCOUNT of CHARGES for COLLECTION of TAXES on INCOME for the Year ended 31st March 1924.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Charges in India:	£	£	£	£	£	£	£	£	£	£	£	£	£
BOARD OF INLAND REVENUE.													
Pay of Officers	50,485	...	...	...	...	...	...	...	...	...	...	...	50,485
Pay of Establishment	11,588	...	...	...	...	...	...	...	...	...	...	...	11,588
Allowances, Honoraria, etc.	16,331	...	...	...	...	...	...	...	...	...	...	...	16,331
Contingencies	5,028	...	...	...	...	...	...	...	...	...	...	...	5,028
Total	83,432	...	...	...	...	...	...	...	...	...	...	...	83,432
COLLECTION OF INCOME TAX.													
Pay of Officers	4,320	4,990	18,379	1,77,742	2,49,957	3,13,936	2,90,291	1,88,648	1,10,366	94,058	1,27,671	...	15,80,358
Pay of Establishment	24,287	3,780	19,307	2,60,550	5,42,682	2,48,490	1,65,894	1,67,622	1,41,837	76,778	94,995	...	17,46,222
Allowances, Honoraria, etc.	932	751	10,751	50,557	69,077	41,891	41,379	68,932	28,704	29,261	74,683	...	4,16,968
Contingencies	6,555	899	9,000	43,283	1,06,062	55,366	78,591	66,531	24,984	21,880	30,784	...	4,44,635
Establishment charges payable to other Governments	...	...	...	10,45,949	6,15,807	...	...	...	1,81,357	12,000	...	99,810	19,54,923
TOTAL	36,144	10,420	57,437	15,78,081	15,84,185	6,59,683	5,76,155	4,91,733	4,87,248	2,33,977	3,28,133	99,810	61,43,006
TOTAL CHARGES	1,19,576	10,420	57,437	15,78,081	15,84,185	6,59,683	5,76,155	4,91,733	4,87,248	2,33,977	3,28,133	99,810	62,26,438

	Secretary of State.	High Commissioner.	TOTAL.	
CHARGES IN ENGLAND.	£	£	£	
Leave and Deputation Salaries	...	2,803	2,803	
TOTAL £	...	2,803	2,803	
TOTAL CONVERTED INTO Rs. AT £ 1 = Rs. 10				28,031
EXCHANGE ON DITTO				12,955
TOTAL CHARGES FOR THE COLLECTION OF TAXES ON INCOME				62,67,424

III and 3—Salt.

Revenue.

Salt revenue is derived from three principal sources, *viz* :—

(1) Excise duty on Indian Salt,
(2) Customs duty on Imported Salt,
(4) Sale of Government salt.

It may be explained that there are Government as well as private salt works. In the case of the former, the work is carried on either by Government as in the case of the Northern India Salt source (principally Sambhar Lake in Rajputana), or by private agency under Government supervision as in Madras and Bombay. Where the salt is produced by private agency, it is purchased by Government to be subsequently sold to the trade. In the case of private salt works which exist in Madras, Bombay and Burma, Government supervises the manufacture and collects excise duty on all the salt produced.

The rate of customs duty on foreign and the excise duty on Indian Salt levied in 1923-24 was upto 28th February 1924 Rs. 2-8-0 per maund (of 82⅔ lbs.) all round, with the exception of a few districts of Burma where a composition system is in force. From the 1st March 1924 it was reduced to Re. 1-4-0 per maund. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

Expenditure.

2. The main items of expenditure are :—

(1) Cost of salt purchased by Government,
(2) Cost of manufacture and of administrative and preventive establishments,
(3) Cost of bags,
(4) Improvement of Salt sources,
(5) Compensations to Indian States, the French Government, etc.

(1) occurs in Madras and Bombay where, as stated in paragraph 1 above the salt produce in Government works run by private agency is purchased by Government. In Bengal, Bihar and Orissa, Burma and Sind there are combined Salt and Excise establishments. In Madras and Bombay the combined departments have been de-amalgamated from 1924-25. The charges of the combined establishments are distributed in proportionate shares between the heads concern. This explains the "add" and "deduct" entries in Account No. 16-B.

The charges under the head 'Cost of bags' do not represent final payments as they are recovered in full from contractors. The expenditure on the improvement of Northern India Salt sources is in pursuance of a large scheme of capital expenditure designed to increase the output of this important source of revenue.

Salt compensation consists of payments mostly to Indian States in Rajputana for the cession to Government of rights in connection with this source of revenue. A small amount of compensation is also payable to the French Government.

No. 16.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1924.

	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt .	49,70,672	...	8,32,393	10,88,684	...	...	...	68,92,249
Excise duty on Salt manufactured locally . .	2,66,93,389	310	2,03,78,929	2,10,11,089	254	17,01,389	...	6,97,85,360
Duty on Imported Salt .	...	...	2,869	20,256	1,80,35,760	44,74,563	...	2,25,33,448
Frontier duty on Salt imported by land . . .	...	...	...	6,76,202	...	...	...	6,76,202
Rent of warehouses . .	...	...	...	...	2,33,655	...	...	2,33,655
Miscellaneous Receipts .	7,79,606	...	2,01,953	1,01,473	33,781	...	278	11,17,091
TOTAL SALT REVENUE .	3,24,43,667	310	2,14,16,644	2,28,97,704	1,83,03,450	61,75,952	278	10,12,38,005
Deduct—Refunds .	*6,36,798*	...	*53,648*	*2,17,997*	*1,41,927*	*36,765*	...	*10,87,135*
Net Revenue from Salt .	3,18,06,869	310	2,13,62,996	2,26,79,707	1,81,61,523	61,39,187	278	10,01,50,870

No. 16A.—ACCOUNT of SALT STORE for the Year ended 31st March 1924.

	Northern India Salt Revenue Department.	Madras.	Bombay.	Burma.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1923	43,84,403(*a*)	34,48,410	52,36,368	3,26,563
Manufactured, excavated, or purchased during the year	1,27,86,106	29,78,264	57,70,242	7,35,088
	1,71,70,509	64,26,674	1,10,06,610	10,61,651
Removed by Purchasers during the year	74,15,013	25,21,509	27,19,547	6,84,786
Wastage, etc., written off	1,33,728	3,25,782	80,213	64,865
	75,48,741	28,47,291	27,99,760	7,49,651
Balance in store on 31st March 1924	96,21,768	35,79,383	82,06,850	3,12,000

(*a*) Includes 7,04,833 maunds not taken into account in the balance on 31st March 1923.

No. 16B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, and Charges for the Improvement of Salt Sources, etc., for the Year ended 31st March 1924.

CHARGES IN INDIA.	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	TOTAL.
Direction :—	₹	₹	₹	₹	₹	₹	₹
Pay of Officers	1,84,107	...	2,28,246	...	...	...	4,12,353
Pay of Establishment	1,48,436	...	29,28,655	23,488	...	...	31,00,579
Allowances, Honoraria, etc	90,878	...	5,88,148	886	...	...	6,79,912
Cost of Bags	4,75,160	...	...	...	...	...	4,75,160
Other Supplies and Services	1,60,067	...	1,93,431	12,571	...	...	3,66,069
Contingencies	65,708	...	3,18,999	47,521	...	...	4,32,228
Works	9,82,802	38,617	75,656	...	...	...	10,97,075
Deduct—Recoveries on account of cost of bags	3,06,780	...	...	...	...	...	3,06,780
Manufacture and Excavation of Salt—							
Sambhar 5,30,404							
Pachbudra 1,52,247							
Salt Range Division 4,77,316	11,59,967	...	...	...	...	...	11,59,967
	29,60,345	38,617	43,33,135	84,466	...	...	74,16,563
Add—Amounts payable to Provincial Governments for share of Combined Salt and Excise Establishments. (See Account No. 19A).	...	13,30,637	...	2,00,000	62,360	76,000	16,68,997
	29,60,345	13,69,254	43,33,135	2,84,466	62,360	76,000	90,85,560
Deduct—Amounts recoverable from Government of Bombay for the share of Combined Salt and Excise Establishment (see Account No. 19A)	...	...	*17,61,400*	...	...	...	*17,61,400*
„ Amount chargeable to Customs (see Account No. 14A)	...	...	*2,44,264*	...	...	...	*2,44,264*
„ Contributions	...	...	*33,231*	...	...	...	*33,231*
TOTAL DIRECTION	29,60,345	13,69,254	22,94,240	2,84,466	62,360	76,000	70,46,665
Preventive Establishment	6,07,714	...	...	...	...	...	6,07,714
	35,68,059	13,69,254	22,94,240	2,84,466	62,360	76,000	76,54,379
Salt Purchase and Freight	...	9,50,139	11,77,797	...	...	...	21,27,936
Compensations	31,60,456	4,86,969	86,056	20,000	...	...	37,53,481
TOTAL SALT CHARGES IN INDIA	67,28,515	28,06,362	35,58,093	3,04,466	62,360	76,000	1,35,35,796

	Secretary of State.	High Commissioner.	TOTAL.	
CHARGES IN ENGLAND	£	£	£	
Leave and Deputation Salaries	...	3,723	3,723	
Cost of maintenance, etc., of an Officer by the Seamen's Hospital Society	...	6	6	
Stores for India	...	1,511	1,511	
TOTAL	...	5,240	5,240	
Do. CONVERTED INTO Rs. AT £1 = Rs. 10				52,399
EXCHANGE ON DITTO				23,791
TOTAL CHARGES UNDER SALT				1,36,11,986

IV and 4—Opium.

Revenue.

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India States, and is bought in its crude condition from the cultivators by Government at fixed rates. It is then worked up in the Government factory at Ghazipur and the finished opium is disposed of in the manner described below, (see paragraph 2). Direct purchases of the finished product are also made by Government in Malwa whenever necessary in order to supplement other supplies.

2. The opium thus manufactured is disposed of by Government in the following ways:—

(*a*) By public auction at Calcutta for export outside India.	Provision opium.
(*b*) By direct sales to Foreign and Colonial Governments with which agreements have been entered into for supply at fixed rates (*viz.*, the Straits Settlements, Hongkong, the Netherlands Indies, Siam, British North Borneo and Ceylon).	Provision opium.
(*c*) By supply to the Medical Department in India for medical purposes.	Medical Opium.
(*d*) By issue to the Excise Department in India for local consumption under revenue regulations.	Excise opium.

As regards (*d*) it may be explained that the issue price of excise opium to licensed vendors is fixed by the various Local Governments and that out of the gross sale proceeds, a sum fixed by the Government of India (Rs. 30 a seer from 1st April 1923) has been credited to 'Opium' and the balance as 'Excise' revenue. The amount so adjusted and the cash receipts in respect of (*a*), (*b*) and (*c*) constitute the bulk of the opium revenue.

Expenditure.

The charges relate to (*i*) the supervision by Government of the cultivation of the poppy, (*ii*) the purchase of the crude opium from the cultivators, (*iii*) its manufacture into the finished product at the Ghazipur factory, (*iv*) the purchases if any of opium from Indian States and (*v*) the final storage and disposal in Calcutta. The majority of these operations are carried on under the general control of the Board of Revenue in the United Provinces working through an Opium Agent. Besides the above, certain payments are made to Indian states in Bombay and to the French Government as compensation for cessation of rights in connection with opium.

No. 17.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1924.

REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
SALE OF PROVISION OPIUM :—													
(i) Proceeds of 2,950 Chests sold at Public auction in Calcutta for export, at the average rate of ₹4,547-2-8 per chest	...	...	...	...	...	1,34,14,150	...	...	...	...	...	...	1,34,14,150
(ii) Proceeds of 5,349 chests sold by private arrangement—Borneo 34 chests at ₹4,000 a chest, Netherlands 900 chests at ₹4,000 a chest, Hongkong 240 chests at ₹4,000 a chest, Straits Settlements 2,325 chests, at ₹3,000 a chest, Siam 1,800 chests at ₹4,000 a chest	...	...	...	...	...	(a) 1,82,71,000	..	...	...	...	...	..	1,82,71,000
SALE OF MEDICAL OPIUM	...	...	...	...	...	47,085	4,506	...	...	...	...	...	51,591
COST PRICE OF OPIUM SOLD BY THE EXCISE DEPARTMENT	31,461	11,399	83,553	13,22,503	15,48,707	11,99,324	7,31,124	16,74,190	9,18,740	10,20,575	10,40,261	10,89,741	1,06,71,578
MISCELLANEOUS RECEIPTS	...	...	...	1	...	33,062	40,338	...	...	...	...	...	73,401
TOTAL	31,461	11,399	83,553	13,22,504	15,48,707	3,29,64,621	7,75,968	16,74,190	9,18,740	10,20,575	10,40,261	10,89,741	4,24,81,720
BOMBAY OPIUM— Miscellaneous Receipts	...	...	...	...	406	...	...	...	..	...	...	...	406
Deduct—Refunds	...	...	...	...		...	*106*	...	...	...	*366*	...	*472*
TOTAL OPIUM REVENUE	31,461	11,399	83,553	13,22,504	15,49,113	3,29,64,621	7,75,862	16,74,190	9,18,740	10,20,575	10,39,895	10,89,741	4,24,81,654

(a) Excludes Rs. 8,00,000 being the value of opium sold in England credits for which appeared in the London Account for April 1924.

No. 17A.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1924.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1923	7,723	13,153	695	1,035
store at Factories on above date	...	...	27	41
Produce of season 1922-23	8,040	13,693	6,557	9,333
TOTAL	15,763	26,846	7,279	10,909
Sold by Auction from 1st April 1923 to 31st March 1924	2,950	5,024	...	...
Sold direct to the Governments of Borneo, Netherlands, Hong-Kong, Straits Settlements, and Siam from 1st April 1923 to 31st March 1924	5,349	9,110	...	...
Issued in exchange for 25 chests of Patna opium	25	43	...	...
Issued to Excise Department from 1st April 1923 to 31st March 1924	...	...	5,920	8,879
Issued to Medical Department ditto ditto	...	...	8	11
TOTAL EXPENDED	8,324	14,177	5,928	8,890
Balance in store in Calcutta on 31st March 1924	7,439	12,669	819	1,221
Balance in Factories " " "	...	...	532	798
BALANCE IN STORE ON 1ST MARCH 1924	7,439	12,669	1,351	2,019

No. 17B—ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1924.

	India, General.	Baluchistan.	Bombay.	Bengal.	United Provinces.	Total.
CHARGES IN INDIA.	R	R	R	R	R	R
Superintendence	...	...	...	...	1,01,042	1,01,042
Ghazipur Opium Factory	...	...	...	...	6,05,248	6,05,248
District Staff	...	...	...	...	10,93,715	10,93,715
Opium Research Laboratory	...	...	...	...	19,254	19,254
Purchase of Opium including Payments to cultivators:—						
Purchase of Malwa opium	...	...	...	...	57,15,456	57,15,456
Payments to cultivators	...	...	...	...	1,36,80,058	1,36,80,058
Payments for special cultivation in Malwa	...	...	...	...	45,16,519	45,16,519
Miscellaneous charges in Calcutta	...	...	...	18,089	...	18,089
Other Opium Agencies and Establishments	6,221	1	...	...	...	6,222
Compensations	...	...	45,625	8,000	...	53,625
TOTAL CHARGES IN INDIA	6,221	1	45,625	26,089	2,57,31,292	2,58,09,228

	£	
CHARGES IN ENGLAND.		
High Commissioner.		
Leave and Deputation Salaries	4,760	
Stores for India	12	
TOTAL	4,772	
DITTO CONVERTED INTO RS. AT £ 1 = RS. 10		47,722
EXCHANGE ON DITTO		22,609
TOTAL CHARGES UNDER OPIUM		2,58,79,559

V. and 5—Land Revenue.

REVENUE.

'Land Revenue' and 'Taxes on Income' are the complement of each other, the former being a levy on agricultural incomes and latter on industrial or professional incomes.

2. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.

3. In several provinces, the charges for the supply of water from Irrigation canals is consolidated with the land revenue demand. Such consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to the head "XIII—Irrigation, etc.," (*vide* deduct entry at foot of Account No. 18). Where a separate water rate is levied, it is credited direct to the Irrigation head.

4. The Land Revenue figures include certain book credits shown under the head 'Assessment of Alienated Lands *less* Quit-rents' in Account No. 18, the *per contra* debits appearing under the expenditure heads 'Land Revenue' and 'Police'. They represent assessments (*less* quit-rents) of lands alienated to inamdars and other grantees or to village officials as remuneration for service rendered. The quit-rents on these alienated lands are collected and credited as 'Ordinary land revenue'.

5. The comparatively insignificant amounts credited prior to 1921-22 under the separate head 'Provincial Rates' are now included under 'Land Revenue'.

EXPENDITURE.

The charges shown under the head 'Charges of Administration' relate chiefly to establishments employed on the collection or administration of Land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice' is now recorded along with the charges of headquarters administration under the head 'General Administration', (see Account No. 46, page 236).

2. The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges taken under the former head represent the cost of surveys undertaken solely for revenue purposes. The topographical survey carried out by the Survey of India Department is debited under the head '30—Scientific Departments'.

3. Of the charges directly connected with the collection of land revenue, the most important are the allowances to district and village officers. In some Provinces notably Bombay, the village officers are remunerated by means of rent-free lands the assessment of which is adjusted as land revenue by book debit under the expenditure head as explained in paragraph 4 above. Allowances to district and village officers in Madras, which prior to 1923-24 were charged to that head, are now taken to '22—General Administration.'

4. Finally, there are the charges connected with land revenue assignments and compensations. The former consist chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges. Prior to 1921-22 these charges were recorded under a separate Major head "Assignments and Compensations".

No. 18.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1924.

REVENUE.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
										Government of Burma.	Shan States Federation.					
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Land Revenue	11,02,392	8,24,124	22,15,578	41,42,094	7,03,81,126	4,79,60,961	2,87,44,587	7,02,84,473	4,57,57,499	2,99,52,764	...	1,53,92,049	2,22,28,492	90,67,921	33,97,69,877	34,39,11,971
Sale of Government Estates	243	...	214	457	...	...	946	16,035	53,10,914	...	...	525	...	268	53,28,688	53,29,145
Sale-proceeds of Waste Lands and Redemption of Land Revenue	1,543	...	3,230	4,773	5,35,385	...	40,052	8,236	12,45,376	97,959	80	2,441	...	50,879	19,80,408	19,85,181
Assessment of Alienated Lands, less Quit-rents	...	...	4,852	4,852	...	94,02,343	67,990	...	2,01,717	...	...	19,376	...	...	96,91,426	96,96,278
Recovery of Survey and Settlement Charges	...	...	...	...	...	...	18,33,390	...	...	13	...	7,12,135	...	...	25,45,538	25,45,538
Recoveries of Service payments	...	62	...	62	23,679	48,849	1 060	744	...	..	...	1,391	8,005	17,505	1,01 233	1,01,295
Capitation Tax of Land Rate and House Tax (levied in lieu thereof)	948	...	...	948	...	...	...	...	...	99,56,045	...	...	...	2,96,708	1,02,52,753	1,02,53,701
Rates and Cesses on Land	743	...	1,049	1,792	...	...	1,10,955	3,19,160	27,619	...	...	1,15,432	11,12,674	37,644	17,23,484	17,25,276
Fisheries and Other Receipts classed as Miscellaneous Land Revenue	21,126	1,47,352	1,88,867	3,57,345	7,56,921	9,43,746	5,59,017	11,55,481	16,28,652	90,99,338	2,33,314	3,47,380	5,37,176	9,04,213	1,61,65,238	1,65,22,583
	11,26,995	9,71,538	24,13,790	45,12,323	7,16,97,111	5,83,55,899	3,13,57,997	7,17,84,134	5,41,71,777	4,91,06,119	2,33,394	1,65,90,729	2,38,86,347	1,03,75,138	38,75,58,645	39,20,70,968
Deduct—Refunds	*2,358*	*3,331*	*9,618*	*15,307*	*2,69,385*	*5,39,041*	*56,357*	*2,02,414*	*32,108*	*2,62,526*	*250*	*28,587*	*35,176*	*45,996*	*14,71,840*	*14,87,147*
TOTAL LAND REVENUE	11,24,637	9,68,207	24,04.172	44,97,016	7,14,27,726	5,78,16,858	3,13,01,640	7,15,81,720	5,41,39,669	4,88,43,593	2,33,144	1,65,62,142	2,38,51,171	1,03,29,142	38,60,86,805	39,05,83,821
Deduct—Portion of Land Revenue due to Irrigation, *vide* Account No. 33 under "Section C—Irrigation, Navigation", etc.	*79,004*	...	*1,12,040*	*1,91,044*	*1,27,49,632* (a)	*69,27,536* (a)	...	*23,59,489*	*1,77,00,051*	*16,90.100*	...	...	*7,222*	....	*4,14,34,000*	*4,16,25,044*
TOTAL LAND REVENUE UNDER PRINCIPAL HEADS OF REVENUE	10,45,633	9,68,207	22,92,132	43,05,972	5,86,78,094	5,08,89,322	3,13,01,640	6,92,22,261	3,64,39,618	4,71,53,493	2,33,144	1,65,62,142	2,38,43,949	1,03,29,142	34,46,52,805	34,89,58,777
										4,73,86,637					

(a) Total Collections at pages 144 and 148

Less—Collection Charges at pages 145 and 149

Madras.	Bombay.
₹	₹
1,34,12,606	74,60 950
6,62.974	*5,33,414*
1,27,49,632	69,27,536

No. 18A.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1924.

CHARGES IN INDIA.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
					Reserved.								TOTAL.		
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CHARGES OF ADMINISTRATION—															
Pay of Officers	31,512	...	...	31,512	4,370	66,356	99,390	4,103	...	12,992	27,448	...	2,00,766	4,15,425	4,46,937
Pay of Establishment	73,902	1,86,666	13,928	2,24,496	23,062	19,74,975 (a)	4,15,456	3,79,230	48,736	16,230	3,66,383	...	1,13,514	33,86,586	35,61,982
Allowances, Honoraria, etc.	10,696	26,726	1,689	39,111	10,904	17,318	47,691	4,197	6,423	6,275	18,179	...	48,248	1,59,235	1,98,346
Supplies and Services	35	...	...	35	1,531	3,27,187	1,17,340	23,561	8,017	...	91,044	...	45,250	6,13,930	35 / 6,47,443
Contingencies	10,334	17,975	5,204	33,513											
Less—Recoveries and Contributions	...	...	...	...	...	*65,605*	*5,85,548*	...	...	...	*3,53,889*	...	*3,098*	*10,08,140*	*10,08,140*
TOTAL	1,26,479	1,31,367	20,821	3,28,667	39,867	23,20,231	94,329	4,11,091	63,176	35,497	1,48,165	...	4,04,680	35,17,036	38,45,703
SURVEY AND SETTLEMENT:															
Revenue Survey:—															
Portion of Survey of India Charges transferred from Accounts No. 54-A., page 276	...	...	20,018	20,018	...	...	...	...	1,02,483	...	...	...	...	1,02,483	1,22,501
Other Charges	...	...	...	...	13,23,161	1,08,659	2,39,911	...	...	1,56,423	1,79,758	...	1,09,20	21,12,112	21,12,112
Settlement Operations	...	...	55,828	55,828	9,80,150	...	15,94,780	3,30,560	7,13,303	4,65,243	9,93,410	3,88,740	1,36,898	56,03,084	56,58,912
TOTAL	...	...	75,846	75,846	23,03,311	1,08,659	18,34,691	3,30,560	8,15,786	6,21,666	11,73,168	3,88,740	2,46,098	78,17,679	78,93,525
LAND RECORDS:															
Superintendence	...	...	...	...	...	1,73,323	43,424	97,938	85,871	2,69,944	...	82,005	42,200	7,94,705	7,94,705
District Charges	1,73,385	94,063	2,86,409	5,53,857	11,73,093	44,77,372	34,949	62,45,825	31,11,540	18,62,928	89,973	17,85,235	3,27,509	1,91,08,424	1,96,62,281
TOTAL	1,73,385	94,063	2,86,409	5,53,857	11,73,093	46,50,695	78,373	63,43,763	31,97,411	21,32,872	89,973	18,67,240	3,69,709	1,99,03,129	2,04,56,986
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE.															
Management of Government Estates	...	...	...	...	...	...	6,93,844	6,19,954	5,558	52,496	3,52,476	12,609	3,713	17,40,650	17,40,650
Commission on Land Revenue Collections, etc.	12,586	5,815	...	18,401	...	...	19,096	6,769	...	21,65,968	...	83,959	5,13,689	27,89,481	28,07,882

Allowances to District and Village officers	...	...	8,607	8,607	... (c)	96,63,379	...	...	13,797	..	...	22,34,140	1,803	1,19,13,119	1,19,21,726
Inam Commissioner, Madras	...	...	...	...	9,223	...	...	...	...	...	...	...	...	9,223	9,223
Other Charges	...	...	...	...	...	...	...	...	...	76,296(b)	..	...	313	76,609	76,609
TOTAL	12,586	5,315	8,607	27,008	9,223	96,63,379	7,12,940	6,26,723	19,355	22,94,760	5,52,476	23,30,708	5,19,518	1,65,29,082	1,65,56,090
ASSIGNMENTS AND COMPENSATIONS—															
Inamdars and Other Grantees	...	...	...	...	6,523	5,24,792	...	38,648	...	...	...	3,082	1,357	5,74,402	5,74,402
Pensions in lieu of Resumed Lands	168	...	180	348	1,81,634	...	3,331	44,394	54,918	...	3,119	2,871	...	2,90,317	2,90,665
Malikana or Allowances to Excluded Proprietors	80	11,542	...	11,622	3,04,870	...	81,622	2,93,022	...	...	89,911	3,957	...	7,73,382	7,85,004
Other Land Revenue Compensations	36,334	...	17,761	54,095	20,886	9,43,488	...	...	996	...	...	32,354	29,890	10,27,614	10,81,709
TOTAL	36,582	11,542	17,941	66,065	5,13,913	14,68,280	85,003	3,76,064	55,914	...	93,030	42,264	31,247	26,65,715	27,31,780
WORKS	...	...	...	...	...	6,653	...	...	...	...		...	...	6,653	6,653
TOTAL CHARGES IN INDIA	3,49,032	2,92,787	4,09,624	10,51,443	40,39,407	1,82,12,897	28,05,336	80,88,201	41,51,642	50,84,795	18,56,812	46,28,952	15,71,252	5,04,39,294	5,14,90,737
CHARGES IN ENGLAND.				£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.															
Law Charges in connection with Appeals from India £	...	572	346	430	1,083	22	...	12	...	...	2,465				
High Commissioner.															
Leave and Deputation Salaries	4,425	2,205	808	3,312	...	299	3,898	...	...	...	10,522				
Stores for India	...	23	3,536	...	...	...	...	...	9	...	3,568				
Miscellaneous—Bonus in accordance with Legal Study Rules	...	...	...	25	...	...	...	...	...	...	25				
Miscellaneous—Travelling Expenses, etc.	...	1	...	...	...	...	...	...	...	...	1				
Expenditure connected with the recruitment and passage to India of an assistant Manager for Photo Zincographic Press	...	...	231	...	...	...	..	..		...	231				
TOTAL £	4,425	2,229	4,575	3,337	...	299	3,898	...	9	...	14,347				
TOTAL CHARGES IN ENGLAND £	4,425	2,801	4,921	3,767	1,083	321	3,898	12	9	...	16,812				
	R	R	R	R	R	R	R	R	R	R	R				
TOTAL CONVERTED INTO Rs. AT £1=Rs. 10	44,248	28,016	49,205	37,669	10,833	3,213	38,988	116	89	...	1,68,129	2,12,377			
EXCHANGE ON Ditto	20,582	12,939	22,719	18,080	5,245	1,555	17,697	53	39	...	78,327	98,909			
TOTAL CHARGES AGAINST LAND REVENUE	11,16,273	40,80,362	1,82,84,821	28,61,085	81,04,279	41,56,410	51,41,480	18,56,981	46,29,080	15,71,252	5,06,85,750	5,18,02,023			

(a) Includes Rs. 18,78,000 being fixed adjustment transferred from '22—General Administration' on account of Collection Establishment.
(b) Represents charges on account of 'Fishery Collections which are 'transferred'.
(c) The charges hitherto shown under this head are now recorded under '22—General Administration'.

7I and 6—Excise.

Revenue.

As explained under the head 'Customs', the term 'Excise' in the Government Accounts deals mainly with the taxation imposed on drugs and intoxicants produced in the country. The excise duty on cotton manufactures and moter spirits is credited to 'Customs', while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Excise' is recorded the revenue from the excise duty on the consumption in India of alcoholic liquors, opium and drugs prepared from hemp and coca plants. Some excise revenue is also derived from the sale of *Vend* licenses for sale of imported liquor and licenses for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force, and credited as a receipt under 'Customs'.

Expenditure.

The expenditure consists almost entirely of the outlay on the establishment engaged in the collection of revenue. A share of the combined Salt and Excise establishment, where such establishments are maintained, is also debited to this head.

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS for the Year ended 31st March 1924.

	Central Government.				Provincial Governments.											Total Central and Provincial.
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	*Burma.* Government of Burma.	*Burma.* Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE.																
Civil Department:																
License and Distillery Fees and Duties for the sale of Liquors, etc.	31,70,999	5,91,028	3,96,050	41,58,077	4,80,79,042	3,78,72,011	1,62,50,995	1,13,64,902	63,68,687	78,50,250	205	1,38,35,357	90,73,566	21,18,347	15,28,13,862	15,69,71,939
License fees for Opium	1,57,383	43,434	1,56,482	3,57,299	10,29,122	11,79,784	15,66,163	8,38,017	16,63,493	1,765	...	8,31,060	18,23,060	21,79,976	1,11,12,440	1,14,69,739
Acreage on Land cultivated with Poppy	...	...	...	...	...	...	...	...	9,139	...	...	...	...	...	9,139	9,139
Transit Duty on Excise Opium	6,397	...	200	6,597	...	...	12	...	2,34,509	10	...	...	...	...	2,34,531	2,41,128
Gain on Sale-proceeds of Excise Opium	52,996	11,399	1,19,110	1,83,505	17,43,955	15,62,697	16,50,081	9,97,173	13,42,595	39,21,952	...	13,94,503	13,51,549	16,29,270	1,55,93,775	1,57,77,280
Ditto other drugs	...	...	...	...	3,396	...	...	...	...	...	...	...	53,422	...	56,818	56,818
Duty on Ganja	49,069	19,731	65,586	1,34,386	7,31,202	30,97,117	14,58,424	...	9,16,641	...	...	22,22,119	7,48,647	2,75,705	94,49,855	95,84,241
Fines, Confiscations, and Miscellaneous	11,591	2,686	669	14,946	3,65,968	2,77,855	79,479	39,370	10,609	1,83,780	...	62,718	40,286	21,768	10,81,833	10,96,779
Total Civil Department	34,48,435	6,68,278	7,38,097	48,54,810	5,19,52,685	4,39,89,464	2,10,05,154	1,32,39,462	1,05,45,673	1,19,57,757	205	1,83,46,257	1,30,90,530	62,25,066	19,03,52,253	19,52,07,063
Military Department:																
License and Distillery Fees, Duties, etc.	49	...	...	49	...	...	...	...	...	...	...	...	...	...	...	49
Total Excise Revenue in India	34,48,484	6,68,278	7,38,097	48,54,859	5,19,52,685	4,39,89,464	2,10,05,154	1,32,39,462	1,05,45,673	1,19,57,757	205	1,83,46,257	1,30,90,530	62,25,066	19,03,52,253	19,52,07,112
Deduct—Refunds	*3,247*	*25,450*	*1,267*	*29,964*	*65,210*	*5,30,831*	*19,782*	*1,49,155*	*1,27,406*	*22,196*	...	*18,066*	*17,530*	*1,75,283*	*11,25,459*	*11,55,423*
Net Revenue from Excise	34,45,237	6,42,828	7,36,830	48,24,895	5,18,87,475	4,34,58,633	2,09,85,372	1,30,90,307	1,04,18,267	1,19,35,561	205	1,83,28,191	1,30,73,000	60,49,783	18,92,26,794	19,40,51,689
										1,19,35,766						

A.—Principal Revenue Heads.

No. 19A.—ACCOUNT of CHARGES for COLLECTION of EXCISE REVENUE during the year ended 31st March 1924.

	Central Government.				Provincial Governments.											
					Reserved.	*Transferred.*										
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Assam.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Shan States Federation.	Total.	Total Central and Provincial.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Superintendence	...	...	...	...	...	...	...	1,89,460	1,79,566	...	1,04,062	61,095	58,631	...	5,92,814	5,92,814
Presidency Establishment	...	...	...	...	...	...	—6,102	1,95,111	..	...	...	...	...	..	1,89,009	1,89,009
District Executive Establishment	1,38,309	8,090	34,031	1,80,430	1,59,360	4,233	50,264	8,36,955(*b*)	41,002	3,36,293	17,03,228(*g*)	(*c*)9,49,381	3,90,094	506	49,71,316	51,51,746
Combined Salt and Excise Establishments, (See Account No. 16B.)	...	...	...	...	...	39,91,910(*a*)	17,61,400(*e*)	...	...	...	...	...	...	...	57,53,310	57,53,310
Distilleries	9,278	7,396	...	16,674	22,468	...	7,010	1,93,451(*d*)	4,32,187	48,637	...	...	...	...	7,03,753	7,20,427
Excise Compensations to the French Government, Indian States, etc.	30,339	...	...	30,339	2,660	1,27,002	17,15,670	1,01,591	10,563	13,000	...	1,798	1,974	...	19,74,258	20,04,597
Loss by dryage and wasteage of opium	...	...	...	...	3,214	...	...	...	...	...	...	...	...	...	3,214	3,214
Deduct—Share of combined Salt and Excise Establishments debitable to Salt	...	...	...	...	...	*13,30,637(f)*	...	*2,00,000*	...	...	*62,360*	*76,000*	...	...	*16,68,997*	*16,68,997*
TOTAL CHARGES IN INDIA	1,77,926	15,486	34,031	2,27,443	1,87,702	27,92,508	35,28,242	13,16,568	6,63,318	3,97,930	17,44,930	9,36,274	9,50,699	506	1,25,18,677	1,27,46,120
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
CHARGES IN ENGLAND.																
High Commissioner.																
Leave and Deputation Salaries	...	...	1.001	532	...	500	...	1,117	...	...	...	...	3,150			
Stores for India	...	...	332	7	64	19	10	...	170	...	...	...	602			
Miscellaneous—Travelling Expenses, etc.	...	...	...	5	...	41	...	...	...	...	...	...	46			
TOTAL, £	...	...	1,333	544	64	560	10	1,117	170	...	...	...	3,798			
TOTAL CHARGES IN ENGLAND £	...	...	1,333	544	64	560	10	1,117	170	...	...	...	3,798			
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
TOTAL CONVERTED INTO Rs. AT £1=Rs. 10	...	...	13,327	5,439	639	5,601	102	11,165	1,705	...	...	...	37,978		37,978	
EXCHANGE ON DITTO	...	...	6,720	2,394	281	2,619	45	4,782	804	...	...	...	17,645		17,645	
TOTAL EXCISE CHARGES	2,27,443	1,87,702	28,12,555	35,36,075	13,17,488	6,71,538	3,98,077	17,60,877	9,38,783	9,50,699	506	1,25,74,300	1,28,01,743			

(*a*) Includes Rs. 72,205 for Agency Tracts, which is "Reserved".
(*b*) Includes Rs. 28,302 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".
(*c*) Includes Rs. 9,161 for Angul District, which is "Reserved".
(*d*) Includes Rs. 8,812 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".
(*e*) Represents share of combined Salt and Excise Establishment transferred from "Salt".
(*f*) Includes Rs. 24,069 for Agency Tracts, which is "Reserved".
(*g*) Includes Rs. 2,495 for Backward Tracts, which is Reserved.

VII and 7—Stamps.

REVENUE.

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Indian Court-Fees Act of 1870. All other stamps used to denote the payments of duty, *e.g.*, on leases and mortgages, bills of lading, cheques and bills of exchange are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

2. Unified stamps of the denomination of one anna and half anna are sold at Post Offices and may be used for revenue as well as for Postal and Telegraph purposes. The sale-proceeds of these stamps are credited under the head 'XV.—Posts and Telegraphs', but an annual adjustment is made by crediting to 'Stamps-A.-Non-Judicial' lump sums in each province to represent its share of the proceeds. The lump sums so credited represent the estimated *net* profits of the sales, the cost price of the stamps being deducted from their proceeds.

[The total amount adjusted for all provinces is Rs. 19,00,800 which has been arrived at by a careful calculation of the average sale of stamps of the required denominations in years immediately preceding the introduction of unified stamps. This sum of Rs. 19,00,800 appears as a *deduct* entry in Account No. 41A against the head "Civil Departments' Share of Ordinary Stamps". In the Account of Stamp Revenue (Account No. 20) this figure is distributed over all provinces and included under 'Sale of Non-Judicial Stamps.']

EXPENDITURE.

3. Stamp charges consist mainly of the cost price of stamps and plain paper to be used with judicial stamps and the expenditure incurred upon agencies employed in selling them. The greater part of the expenditure is incurred in England where the stamps are manufactured.

Hitherto the cost of all varieties of stamps Judicial, non-Judicial, postage and unified and of stamp paper supplied from England was charged under this head in the Home Accounts, an adjustment being made in India transferring to "Posts and Telegraphs" the cost of postage and unified stamps (the cost price of unified stamps used as non-Judicial stamps was subsequently re-transferred to 'Stamps' as explained in paragraph 2 above). Similarly the cost of all stamps and plain paper supplied to Provincial Governments was debited to them in the Provincial section of the accounts by *per contra* credit in the Central section under this head. With effect from the 1st April 1923 the cost of non-postal stamps and of stamp papers including over-head charges supplied to the Provincial Depôts at Bombay and Karachi, Madras and Rangoon has been debited direct to the Provincial Governments concerned in the Provincial Section of the High Commissioner's accounts, while all charges for stamps supplied to the Calcutta Depôt have been debited to the Central Government. Similarly the charges in regard to supplies of Postal Stamps have been debited in the High Commissioners' account to the Posts and Telegraphs Department. Under this arrangement the expenditure of the Central Government under "7—Stamps" is set off by recoveries from Provinces, Central Administrations and Departments of the cost of stamps (including over-head charges) supplied by the Calcutta Depôt.

The question of recovery from Governments of Bombay, Madras and Burma of the arrear charges in connection with the value of Stamps (other than Postal Stamps) in stock at the Depôts at Bombay and Karachi, Madras and Rangoon on 1st April 1921 is under consideration and the necessary adjustments between the Central and the Provincial Governments concerned will be made in the accounts for 1924-25.

No. 20.—ACCOUNT of STAMP REVENUE for the year ended 31st March 1924.

	Central Government.				Provincial Governments.										Total Central and Provincial.
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
A.—NON-JUDICIAL.															
Sale of Stamps	4,27,089	47,477	3,62,284	8,36,850	90,86,730	83,24,572	1,06,09,525	37,50,951	30,48,365	28,21,154	19,79,101	22,51,308	6,23,431	4,24,95,137	4,33,31,987
Duty on Impressing Documents	26,614	169	1,117	27,900	1,92,364	8,54,985	3,87,120	69,586	53,448	68,133	6,465	15,953	6,954	16,90,008	17,17,908
Fines and Penalties	3,906	...	4,881	8,787	96,916	37,908	26,002	35,901	39,463	19,679	15,636	21,550	4,293	2,97,348	3,06,135
Miscellaneous	49,989	...	280	50,269	1,685	41,082	1,430	202	91,377	1,677	1,125	3,567	1,619	1,43,762	1,94,031
	5,07,598	47,646	3,68,562	9,23,806	93,77,695	92,88,547	1,10,24,077	38,56,640	32,37,653	29,10,643	20,02,327	22,92,378	6,36,295	4,46,26,255	4,55,59,061
Deduct—Refunds	*19,900*	*1,097*	*11,419*	*32,416*	*2,08,064*	*1,68,827*	*5,52,803*	*74,813*	*1,15,987*	*2,65,893*	*58,148*	*22,323*	*8,161*	*14,75,019*	*15,07,435*
Total A.—Non-Judicial	4,87,698	46,549	3,57,143	8,91,390	91,69,631	91,19,720	1,04,71,274	37,81,827	31,21,666	26,44,750	19,44,179	22,70,055	6,28,134	4,31,51,236	4,40,42,626
B.—JUDICIAL.															
Sale of Stamps	8,83,803	1,71,573	8,32,543	18,87,919	1,43,52,224	90,66,104	2,10,80,579	1,37,65,047	64,70,668	31,90,359	75,97,715	44,84,518	13,37,221	8,13,44,435	8,32,32,354
Sale of Plain Paper	8,359	3,585	17,220	29,164	...	...	3,32,660	1,22,758	1,09,186	...	1,31,552	...	23,087	7,19,243	7,48,407
Duty on Impressing documents	...	...	67	67	...	...	...	...	785	...	...	...	...	785	852
Fines and Penalties	1,956	1,678	342	3,976	1,464	1,736	5,370	262	3,242	...	3,004	742	1,039	16,859	20,835
Miscellaneous	162	...	219	381	1,340	767	677	213	2,474	463	5,880	65	13	11,892	12,273
	8,94,280	1,76,836	8,50,391	19,21,507	1,43,55,028	90,68,607	2,14,19,286	1,38,88,280	65,86,355	31,90,822	77,38,151	44,85,325	13,61,360	8,20,93,214	8,40,14,721
Deduct—Refunds	*16,976*	*5,478*	*18,546*	*41,000*	*1,19,649*	*1,99,495*	*2,15,825*	*1,29,097*	*1,17,578*	*46,358*	*49,336*	*27,729*	*5,707*	*9,10,774*	*9,51,774*
Total B.—Judicial	8,77,304	1,71,358	8,31,845	18,80,507	1,42,35,379	88,69,112	2,12,03,461	1,37,59,183	64,68,777	31,44,464	76,88,815	44,57,596	13,55,653	8,11,82,440	8,30,62,947
Total revenue from Stamps	13,65,002	2,17,907	11,88,988	27,71,897	2,34,05,010	1,79,88,832	3,16,74,735	1,75,41,010	95,90,443	57,89,214	96,32,994	67,27,651	19,83,787	12,43,33,676	12,71,05,573

No. 20A.—ACCOUNT of CHARGES for Collection of STAMP REVENUE during the year ended 31st March 1924.

	Central Government.				Provincial Governments.									Total.	Total Central and Provincial.
					Reserved.										
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
CHARGES IN INDIA.															
Superintendence	₹ 1,02,166	₹ ...	₹ 5,987	₹ 1,08,153	₹ 40,177	₹ 1,66,125	₹ 38,121	₹ 26,776	₹ 45,114	₹ 29,240	₹ 4,538	₹ 19,260	₹ 9,077	₹ 3,78,428	₹ 4,86,581
Charges for the Sale of Stamps—Judicial	5,137	939	3,300	9,376	1,16,748	31,541	1,52,560	92,369	30,193	19,529	56,871	25,988	10,826	5,36,625	5,46,001
Non-Judicial	8,914	1,611	11,466	21,991	3,70,488	1,39,913	2,62,727	1,18,889	79,481	85,289	30,445	1,03,897	26,622	12,67,751	12,89,742
Discount on Plain Paper	492	222	934	1,648	...	...	19,029	8,938	3,568	...	8,208	...	1,426	41,169	42,817
Purchase of Plain Paper to be used with Stamps	2,44,398	...	...	2,44,398	...	...	...	...	...	...	...	...	..	...	2,44,398
TOTAL CHARGES IN INDIA	3,61,107	2,772	21,687	3,85,566	5,27,413	3,37,579	4,72,437	2,46,972	1,58,356	1,34,058	1,50,062	1,49,145	47,951	22,23,973	26,09,539
CHARGES IN ENGLAND.															
High Commissioner.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Cost of Stamps supplied from England	29,619	...	...	29,619	12,179	11,542	...	...	...	1,088	...	...	...	24,809	
Other stores	...	...	...	...	...	...	...	...	...	...	124	...	...	124	
Total charges in England £	29,619	...	...	29,619	12,179	11,542	...	...	...	1,088	124	...	...	24,933	
Do. CONVERTED INTO RS. AT £1=Rs. 10	₹ 2,96,191	₹ ...	₹ ...	₹ 2,96,191	₹ 1,21,788	₹ 1,15,417	₹ ...	₹ ...	₹ ...	₹ 10,883	₹ 1,238	₹ ...	₹ ...	₹ 2,49,326	5,45,517
EXCHANGE ON DITTO	1,62,339	...	...	1,62,339	52,267	49,541	...	...	...	4,687	613	...	...	1,07,108	2,69,447
TOTAL INDIA AND ENGLAND	8,19,637	2,772	21,687	8,44,096	7,01,468	5,02,537	4,72,437	2,46,972	1,58,356	1,49,628	1,51,913	1,49,145	47,951	25,30,407	34,24,503
Value of Stamps and Plain Paper supplied from Central Stores charged in the accounts of Provincial Governments by deduction from India General	—11,73,103	...	6,545	—11,66,560	...	...	5,58,008	2,47,577	41,123	...	1,77,338	97,425	45,089	11,66,560	...
Deduct—Cost of Postage Stamps issued for Postal, Telegraph and Revenue purposes. See Account No. 41E	*31,66,850*	...	...	*31,66,850*	...	...	...	...	...	...	...	...	...	...	*31,66,850*
Stamp supplied to Coorg from Madras Depôt	285	...	...	285	—285	...	...	...	...	...	...	...	...	—285	...
Other recoveries	—59	...	...	—59	...	...	...	...	...	...	...	...	...	...	—59
TOTAL CHARGES FOR COLLECTION OF STAMP REVENUE	—35,20,090	2,772	28,230	—34,89,088	7,01,183	5,02,537	10,30,445	4,94,549	1,99,479	1,49,628	3,29,251	2,46,570	93,040	37,46,682	2,57,594

VIII and 8—Forest.

Revenue.

Revenue from Forests may be divided into three main classes :—

(1) Produce of Government forests.

(2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests.

(3) Miscellaneous.

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

Expenditure charged to Revenue.

2. The expenditure falls under two main heads :—

(1) Establishments.

(2) Conservancy and Works.

The second head includes all the cost of protecting and developing the Government property in forests, as well as of such removal of produce as is effected by Government agency.

The new heads "Investments in Government Commercial undertakings" and "Losses on Government Commercial undertakings" in Account No. 21-A. have been opened to show the transactions of the commercial undertakings *e.g.*, the Russell Konda Saw Mill in Madras. For the record of transactions of recognised commercial undertakings in the public accounts a special accounting procedure has been prescribed. According to this procedure only such transactions as capital invested by Government in the concern, and profit or loss arising out of the activities of the concern during the year, which show the financial effect of the undertaking on the Public Accounts, are recorded under appropriate Revenue or Expenditure major head, while for all other receipts and payments connected with the activities of the undertakings a banking account is kept at the treasury under the head "P—Deposits and Advances, etc.,—Personal Deposits." The detailed accounts of the undertakings are maintained outside the regular accounts in the proper commercial form and these accounts are subjected to a suituble audit check by the Indian Audit Department.

The head 'Interest on Debt' records the interest on Forest capital outlay financed from borrowed funds,—see paragraph 3 below.

Capital Expenditure not charged to Revenue.

3. This is one of the new capital major heads opened in the accounts for the exhibition of capital outlay on certain schemes of forest development undertaken by some of the Provincial Governments from borrowed funds. The bulk of the capital outlay in the Forest Department is however recorded as revenue expenditure under the head "Conservancy and Works". The question of constructing a proper capital account of the Forest Department is under consideration.

No. 21.—ACCOUNT of FOREST REVENUE for the year ended 31st March 1924.

	Central Government.				Provincial Governments.										Total.	Total Central and Provincial.
	India General. (a)	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma. Government of Burma.	Burma. Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Revenue from Timber and Other Produce removed from the Forests by the Government Agency	12,79,719	4,105	4,61,881	17,45,705	17,08,533	22,46,740	3,74,463	16,13,473	31,91,625	41,63,746	3,381	58,269	7,76,691	2,90,539	1,44,27,460	1,61,73,165
Revenue from Timber and Other Produce removed from the Forests by Consumers or Purchasers	84,975	2,758	21,220	1,08,953	31,61,027	45,11,246	17,87,983	53,84,108	5,27,778	1,34,39,366	15,90,455	9,26,172	40,27,143	14,52,947	3,68,08,225	3,69,17,178
Drift and Waif Wood and Confiscated Forest produce	3	33	768	804	15,654	4,553	12,383	6,493	31,467	3,35,075	935	57	2,230	19,504	4,28,351	4,29,155
Revenue from Forests not managed by Government.	...	14,008	2,931	16,939	6	27,334	...	41,796	3,481	1,58,846	58,629	...	22,578	66,385	3,79,055	3,95,994
Miscellaneous	1,99,945	1,499	46,938	2,48,382	5,78,049	3,96,614	38,709	3,92,605	6,43,191	3,59,684	9,635	46,069	2,86,833	1,55,981	29,57,370	32,05,752
	15,64,642	22,403	5,33,738	21,20,783	54,63,269	71,86,487	22,63,538	74,38,475	43,97,542	1,84,56,717	16,63,035	10,30,567	51,15,475	19,85,356	5,50,00,461	5,71,21,244
Deduct—Refunds	...	...	*405*	*405*	*47,713*	*36,883*	*2,022*	*82,446*	*11,009*	*6,98,251*	*200*	*1,482*	*10,545*	*11,065*	*9,01,616*	9,02,021
TOTAL FOREST REVENUE	15,64,642	22,403	5,33,333	21,20,378	54,15,556	71,49,604	22,61,516	73,56,029	43,86,533	1,77,58,466	16,62,835	10,29,085	51,04,930	19,74,291	5,40,98,845	5,62,19,223
										1,94,21,301						

(a) The column 'India General' in this Account includes transactions at Headquarters including Forest Research Institute and College, those connected with important Forest Surveys and also the transactions of Forest Administration of Ajmer, Andamans, Coorg, Central India and Rajputana.

A.—Principal Revenue Heads.

No. 21A.—ACCOUNT of CHARGES for MANAGEMENT AND COLLECTION of FOREST REVENUE for the year ended 31st March 1924.

CHARGES IN INDIA.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.
					Reserved.							*Transferred.*					
	India General. (a)	Baluchistan.	North-West Frontier Provinces.	TOTAL.	Government of Madras.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Bombay.	Government of Burma.	Shan States Federation.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
General Direction.																	
Pay of Officers	75,867	...	...	75,867	49,056	...	34,920	31,330	...	31,198	...	38,721	57,537	...	2,42,762	3,18,629	
Pay of Establishment	34,397	...	...	34,397	18,709	...	35,587	13,621	...	10,636	...	40,465	39,000	...	1,58,068	1,92,465	
Allowances, Honoraria, etc.	17,208	...	...	17,208	7,586	...	6,107	1,147	...	6,833	...	17,341	18,613	...	58,127	75,335	
Supplies, Services and Contingencies	6,332	...	...	6,332	42,499	...	4,483	5,924	...	4,375	...	2,433	6,793	...	66,507	72,839	
Establishment charges Payable to other Governments, Departments, etc.	...	...	...	...	...	...	...	...	...	...	...	...	8,750	...	8,750	8,750	
TOTAL	1,33,804	...	...	1,33,804	1,17,850	...	81,097	52,022	...	53,092	...	99,460	1,30,693	...	5,34,214	6,68,018	
Conservancy and Works.																	
Timber and other produce removed from the Forests by Government Agency	7,72,508	1,901	2,88,000	10,62,409	5,08,132	1,46,797	11,51,422	11,36,646	35,601	2,13,575	2,16,247	15,36,255	33,54,681	4,912	83,04,268	93,66,677	
Timber and other produce removed from the Forests by Consumers or purchasers	1,181	...	32	1,213	1,70,631	1,63,058	2,34,122	1,950	25,816	2,11,116	27,491	39,990	2,49,599	34,160	11,57,933	11,59,146	
Drift and Waif wood and Confiscated Forest produce	...	...	...	...	1,136	1,492	1,432	12,294	24	185	979	261	2,05,693	...	2,23,476	2,23,476	
Revenue from Forests not managed by Government	...	165	...	165	...	....	21,554	...	...	...	...	53	402	727	22,736	22,901	
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	6,202	...	6,427	12,629	3,739	429	1,33,698	92,727	...	22,477	41,377	47,293	...	...	3,42,240	3,54,869	
Live Stock, Stores, Tools and Plants	2,17,120	12	3,899	2,21,031	2,10.003	22,760	1,26,730	28,878	13,391	69,164	34,134	—162	3,23,751	14,583	8,53,232	10,74,263	
Communications and Buildings	1,79,717	2,338	25,665	2,07,720	3,73,669	1,01,170	4,56,218	84,845	1,62,826	2,20,668	1,35,636	1,49,107	5,77,556	24,571	22,86,266	24,93,986	
Organization, Improvements, and Extension of Forests	1,80,629	720	4,351	1,85,700	1,78,489	1,25,230	3,70,277	2,25,265	37,666	2,22,902	28,769	1,38,131	3,01,595	12,102	16,40,426	18,26,126	
Miscellaneous	1,51,453	318	5,894	1,57,665	21,430	12,082	48,091	2,15,160	8,330	56,009	17,134	60,664	1,31,446	7,870	5,78,716	7,36,381	
TOTAL	15,08,810	5,454	3,34,268	18,48,532	14,67,229	5,73,018	25,43,544	17,97,765	2,84,154	10,16,076	5,02,267	19,71,592	51,54,723	98,925	1,54,09,293	1,72,57,825	

Establishments.																
Pay of Officers	4,73,843	...	40,065	5,13,908	7,33,626	2,41,979	4,80,107	3,24,909	1,78,293	4,48,434	1,91,179	4,86,448	13,08,721	49,074	44,42,770	49,56,678
Pay of Establishment	2,48,848	21,921	51,879	3,22,648	16,97,454	2,90,128	7,72,483	4,39,113	1,99,493	9,50,455	2,99,620	12,88,970	20,14,385	82,990	80,35,091	83,57,739
Allowances, Honoraria, etc.	94,071	3,458	22,132	1,19,661	4,25,493	1,03,041	2,24,648	2,14,796	63,181	3,86,985	88,647	3,74,080	6,46,111	76,853	26,03,835	27,23,496
Contingencies	67,965	607	10,223	78,795	1,29,100	34,507	1,94,604	65,979	19,838	1,61,638	44,928	84,048	2,72,041	20,497	10,27,180	11,05,975
TOTAL	8,84,727	25,986	1,24,299	10,35,012	29,85,673	6,69,655	16,71,842	10,44,797	4,60,805	19,47,512	6,24,374	22,33,546	42,41,258	2,29,414	1,61,08,876	1,71,43,888
Miscellaneous.																
Investment in Government Commercial Undertakings	...	...	...	...	29,234	...	...	...	...	...	...	...	...	...	29,234	29,234
Loss on Government Commercial Undertakings	...	...	...	...	6,216	...	...	...	...	...	...	...	...	...	6,216	6,216
Forest Survey (Burma)	...	...	...	...	...	...	...	...	...	...	...	...	4,45,548	135	4,45,683	4,45,683
TOTAL	...	...	...	...	35,450	...	...	...	...	...	...	...	4,45,548	135	4,81,133	4,81,133
INTEREST ON CAPITAL	...	...	...	...	...	...	22,173	355	...	9,172	11,788	28,838	...	...	72,326	72,326
Total Charges in India.	25,27,341	31,440	4,58,567	30,17,348	46,06,202	12,42,673	43,18,656	28,94,939	7,44,959	30,25,852	11,38,429	43,33,436	99,72,222	3,28,474	3,26,05,842	3,56,23,190
CHARGES IN ENGLAND.				£	£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.																
Grants to Universities for the training of Probationers for the Department				900	...	...	...	...	...	...	...	...	...	...	...	
Miscellaneous expenditure				296	...	...	...	...	...	...	...	...	...	...	...	
TOTAL £				1,196	...	...	...	...	...	...	...	...	...	...	...	
High Commissioner.																
Leave and Deputation Salaries				12,906	5,321	2,233	6,070	1,812	1,091	3,042	4,691	4,291	12,687	...	41,238	
Passage to India				185	332	121	351	340	113	287	...	268	1,083	...	2,895	
Miscellaneous—Travelling Expenses, etc.				257	35	...	451	...	...	...	...	...	260	...	746	
Allowances for Probationers, etc.				22,564	...	...	...	...	...	...	...	...	...	...	...	
Stores for India				4,414	277	3,633	...	2,384	...	29	...	57	314	...	6,694	
TOTAL £				40,326	5,965	5,987	6,872	4,536	1,204	3,358	4,691	4,616	14,344	...	51,573	
TOTAL CHARGES IN ENGLAND £				41,522	5,965	5,987	6,872	4,536	1,204	3,358	4,691	4,616	14,344	...	51,573	
TOTAL CONVERTED INTO Rs. AT £1=Rs. 10				₹ 4,15,217	₹ 59,648	₹ 59,876	₹ 68,718	₹ 45,358	₹ 12,042	₹ 33,576	₹ 46,919	₹ 46,159	₹ 1,43,437	...	₹ 5,15,733	9,30,950
EXCHANGE ON DITTO				1,92,767	27,603	25,624	32,039	21,451	5,699	15,254	21,416	21,430	65,073	...	2,35,589	4,28,356
TOTAL FOREST EXPENDITURE				26,25,332	46,93,453	13,28,173	44,19,412	29,61,748	7,62,760	30,74,682	12,06,764	44,01,025	1,01,80,732	3,28,474	3,33,57,164	3,69,82,496
													1,05,09,206			

Vide Note (*a*), page 95.

No. 21B.—ACCOUNT of FOREST CAPITAL OUTLAY NOT CHARGED TO REVENUE during the year ended 31st March 1924.

	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Central Provinces.	Government of Assam.	Total.
	Transferred.	Reserved.	Reserved.	Reserved.	Reserved.	
Conservancy and Works.	R	R	R	R	R	R
Live Stocks, Stores, Tools and Plants	1,21,491	...	...	...	...	1,21,491
Communications and Buildings, etc.	2,23,168	...	(a) 12,483	91,993	1,04,251	4,31,895
Saw Mills and Timber Works	24,758	...	...	23,489	...	48,247
TOTAL EXPENDITURE DURING 1923-24	3,69,417	...	12,483	1,15,482	1,04,251	6,01,633
TOTAL EXPENDITURE TO END OF 1923-24	6,42,569	3,69,542	12,483	2,10,611	2,39,970	14,75,175

(a) Includes :—

	R
India	3,003
England	6,357
Exchange	3,123
	12,483

IX and 9—Registration.

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

No. 22.—ACCOUNT of RECEIPTS under REGISTRATION during the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Fees for Registering Documents	66,437	4,399	57,007	1,27,843	29,63,659	12,43,561	22,30,865	9,26,449	6,07,626	5,37,875	12,41,374	6,01,363	1,68,700	1,05,21,472	1,06,49,315
Fees for copies of Registered Documents	8,903	798	6,891	16,592	77,087	26,719	94,786	67,908	75,327	1,114	41,703	19,047	5,171	4,08,862	4,25,454
Miscellaneous	5,328	184	5,958	11,470	6,53,631	20,320	1,26,101	2,39,087	32,528	11,309	83,759	41,498	4,745	12,12,978	12,24,448
	80,668	5,381	69,856	1,55,905	36,94,377	12,90,600	24,51,752	12,33,444	7,15,481	5,50,298	13,66,836	6,61,908	1,78,616	1,21,43,312	1,22,99,217
Deduct—Refunds	*78*	...	*48*	*126*	*7,996*	*3,603*	*2,882*	*531*	*108*	*137*	*1,596*	*91*	*328*	*17,272*	*17,398*
TOTAL RECEIPTS UNDER REGISTRATION	80,590	5,381	69,808	1,55,779	36,86,381	12,86,997	24,48,870	12,32,913	7,15,373	5,50,161	13,65,240	6,61,817	1,78,288	1,21,26,040	1,22,81,819

No. 22A.—ACCOUNT of CHARGES under REGISTRATION during the year ended 31st March 1924.

	Central Government.				Provincial Governments.										Total Central and Provincial.
					Transferred.									Total.	
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CHARGES IN INDIA—															
Superintendence	...	...	...	...	60,301	37,035	88,943	23,681	...	...	26,390	27,861	23,191	2,87,402	2,87,402
District Charges	16,679	2,750	10,068	29,497	22,15,472 (a)	6,25,536	16,90,183 (b)	4,30,361	1,07,478	1,47,226	5,23,344 (c)	2,18,907	1,08,096	60,66,603	60,96,100
Deduct—Share of the cost of joint establishment employed in the administration of the Indian Companies, etc.	...	...	...	...	*12,000*	...	...	...	...	...	...	...	...	*12,000*	*12,000*
Total Expenditure in India	16,679	2,750	10,068	29,497	22,63,773	6,62,571	17,79,126	4,54,042	1,07,478	1,47,226	5,49,734	2,46,768	1,31,287	63,42,005	63,71,502
CHARGES IN ENGLAND—	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
High Commissioner—															
Stores for India	...	...	...	...	...	887	...	...	...	...	10	...	...	897	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Converted into Rs. at £ 1=₹ 10	...	...	...	...	...	8,876	...	...	...	...	96	...	...	8,972	8,972
Exchange on Ditto	...	...	...	...	...	4,023	...	...	...	...	40	...	...	4,063	4,063
TOTAL CHARGES IN INDIA AND ENGLAND	16,679	2,750	10,068	29,497	22,63,773	6,75,470	17,79,126	4,54,042	1,07,478	1,47,226	5,49,870	2,46,768	1,31,287	63,55,040	63,84,537

(a) Includes Rs. 2,904 for Agency Tracts, which is "Reserved".
(b) Includes Rs. 3,637 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".
(c) Includes Rs. 152 for Angul District, which is "Reserved".

IXA and 9A—Scheduled Taxes.

These heads were opened for the first time in the accounts for 1922-23 for the record of transactions relating to taxes imposed by the Governments of Bombay and Bengal under the Scheduled Taxes Rules. If, however, a new Schedule Tax takes the form of an extension of existing methods of taxation, *e.g.*, a registration fee or a stamp duty, the additional receipts are recorded under the major heads of revenue concerned and not under this head.

The cost of collection of Scheduled Tax, where a separate agency has not been appointed for the purpose, is adjusted under the ordinary major heads. Only the cost of special establishment, if any, employed on the collection of these taxes is debited to "9A—Scheduled Taxes".

22-B.—ACCOUNT of REVENUE on account of 'Scheduled Taxes' for the year ended 31st March 1924.

	Government of Bombay.	Government of Bengal.	TOTAL.
	R	R	R
Entertainment Tax	9,45,707	2,96,045	12,41,752
Betting Tax	...	20,76,732	20,76,732
Deduct Refunds	*5,225*	...	*5,225*
TOTAL REVENUE	9,40,482	23,72,777	33,13,259

No. 22-C.—ACCOUNT OF CHARGES for the collection of 'Scheduled Taxes' for the year ended 31st March 1924.

	GOVERNMENT OF BOMBAY.	GOVERNMENT OF BENGAL.	TOTAL.
	Reserved.	Reserved.	
	R	R	R
Collection of Entertainment Tax	18,191	781	18,972
Collection of Betting Tax	...	15,000	15,000
TOTAL CHARGES	18,191	15,781	33,972

A.—Principal Revenue Heads.

13438C

X.—Tributes from Indian States.

The revenue recorded under this head represents tributes received from the Protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops.

Tributes from Shan States in Burma which prior to 1921-22 were recorded under this head, are now credited to "Land Revenue".

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES for the Year ended 31st March 1924.

	₹	₹	₹
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
„ Amjeerah	33,019		
„ Banswara	17,500		
„ Bundi	1,75,334		
„ Behut	1,400		
„ Chirkthari	8,583		
„ Doongarpur	17,500		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Kotah	2,34,720		
„ Kelcheepur	11,134		
„ Paldeo	242		
„ Punnah	6,637		
„ Rutlam	42,000		
„ Sailana	21,000		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		12,90,028	
Contribution from Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
Contribution from Kotah towards cost of Deoli Irregular Forces	2,00,000		
„ „ Bhopal towards cost of Bhopal Contingent	1,61,290		
„ „ Jowrah towards cost of United Malwa Contingent	2,05,691		
		6,81,981	
Contributions towards the maintenance of Malwa Bheel Corps:			
From Alirajpur	1,271		
„ Amjeerah	18,868		
„ Dhar	6,602		
„ Dewas	28,474		
„ Jhabuah	1,907		
„ Jobat	1,000		
„ Burwanee	6,780	64,902	
Deduct—Refunds		71	
TOTAL INDIA, GENERAL			20,36,840
MADRAS.			
Tribute from Travancore		7,83,112	
Peshkash and Subsidy from Cochin		2,00,089	
„ „ Mysore		35,00,000	
„ „ Travancore		13,318	
TOTAL MADRAS			44,96,519
BOMBAY.			
Tribute from Kathiawar		6,81,172	
„ Other Petty States		82,563	
Contribution from Baroda State		4,03,438	
„ Jagirdars, Southern Mahratta Country		76,343	
Subsidy from Cutch		82,258	
TOTAL BOMBAY			13,25,774
Carried over			78,59,133

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES for the Year ended 31st March 1924—*concld.*

			R
		Brought forward	78,59,133
BENGAL.			
Tribute from Cooch Behar			67,701
UNITED PROVINCES OF AGRA AND OUDH.			
Tribute from Benares			2,19,000
PUNJAB.			
Tribute from Kapurthala		65,500	
,, Chamba		2,225	
,, Mandi		1,00,000	
,, Sukeith		11,000	
,, other petty States		30,545	
	TOTAL PUNJAB		2,09,270
BURMA.			
Tributes from Karenni States			5,350
BIHAR AND ORISSA.			
Tribute from various petty States			85,500
CENTRAL PROVINCES AND BERAR.			
Tributes from Kawardha State		15,000	
,, Jashpur ,,		2,000	
,, Nandgaon ,,		80,000	
,, Chhuikhadan ,,		12,000	
,, Khairagarh ,,		80,000	
,, Bastar ,,		20,000	
,, Changbhakar ,,		300	
,, Raigarh ,,		2,750	
,, Udaipur ,,		1,200	
,, Sarangarh ,,		4,500	
,, Korea ,,		750	
,, Sirguja ,,		3,500	
,, Sakti ,,		4,250	
	TOTAL CENTRAL PROVINCES AND BERAR		2,26,250
ASSAM.			
Tribute from Manipur		5,000	
,, Ramrai		100	
	TOTAL ASSAM		5,100
	TOTAL TRIBUTES, ETC.		86,77,304

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-1924.

Sections B. & B. B.—Railway Capital and Revenue Accounts.

		Rs.			Rs.
Capital Acct.	Receipts	—1,02,94,684	Revenue Acct.	Receipts	32,73,23,642
	Expenditure charged to Revenue	—1,09,43,823			
	Expenditure not charged to Revenue	20,79,98,472		Expenditure	26,26,95,798

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Receipts.	Major Head Total. Expenditure.
				₹	₹	₹
		Capital Account.				
Railways	24	Statement showing the Percentage of the net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts	111	...	...	...
Capital Expenditure on Railways.	25	State Railways—Capital Expenditure charged to Revenue	114	...	...	—1,09,43,823
		State Railways—Capital Expenditure not charged to Revenue	114	...	...	20,79,98,472
Account of capital contributed by Companies and Indian States towards outlay on State Railways.	25A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and Contributions by Companies from their Provident Fund	116	...	—1,02,94,684	...
Redemption of Liabilities.	25B	Statement of liability involved in the purchase by the State of the capital of old Guaranteed Companies	118	...	...	...
General	25C	General Abstract of Expenditure and Results (Summary)	120	...	...	...
„	26	Statement of money specifically provided for and of amount expended	121	...	...	...
„	26A	„ „ „ summary to end of 1923-24	122	...	...	...
		Total Capital Account			—1,02,94,684	19,70,54,649
		Revenue Account.				
Gross Receipts	27	Gross Receipts	124	...	94,69,55,165	...
		Deduct—Working Expenses	124	...	*61,08,57,157*	...
		„ —Surplus profits, etc.	111	...	*1,14,46,008*	...
	24	Net Receipts		...	32,46,52,000	
Interest	28 & 28A	Interest on Debt	126 &	...	...	17,57,74,052
		India, State Railways Specific	128	9,41,736	...	...
		„ „ India—State Railways Non-specific	„	12,37,66,843	...	...
		„ „ England, ditto	„	2,69,68,124	...	...
		Interest on Sterling Debt converted at the average rates	„	2,41,57,349	...	...
		Annuities in purchase of Railways and Sinking Fund converted at the average rates	„	...	...	5,37,56,855
		Interest on Capital contributed by Companies converted at the average rates	„	...	...	3,09,94,374
Subsidised Companies	29	Government share of Surplus Profits and Repayment of Advances of Interest	129	...	26,21,642	...
	30	Land and Subsidy	131	...	...	5,68,943
Miscellaneous Railway Expenditure.	31	Miscellaneous Charges and Surveys	134		...	16,01,574
		Total Revenue Account			32,73,23,642	26,26,95,798

Sections B. & B. B.—Railway Capital and Revenue Accounts.

General Note.

The main scheme of these accounts is designed to show:—

(*a*) The Capital at Charge of each railway (Account No. 24).

(*b*) The net Working Receipts, comprising the gross receipts, less the expenses of working (Account No. 27).

(*c*) The percentage of (*b*) on (*a*) (Account No. 24).

(*d*) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges, etc., on the capital expended (Accounts Nos. 24 and 28).

(*e*) The net gain or loss to Government (Account No. 24).

(*f*) The percentage of (*e*) to (*a*) (Account No. 24).

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction they have been worked either by the State, or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State, *e.g.*, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Great Indian Peninsula Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract, *e.g.*, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka Railway, which was built by a Company of that name, is worked by the East Indian Railway. Similarly, the Southern Punjab Railway Company has entrusted the working of its undertakings to the North Western State Railway.

3. The East Coast Railway was originally constructed and worked by Government as famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur-Bikanir Railway was constructed by Government and handed over for working to the Jodhpur-Bikanir Railway which belongs entirely to Indian States. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases, except those where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, *i.e.*, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:—

(*a*) those in which Government has a capital interest,

(*b*) those in which it has not.

The latter comprise for the most part the Branch Line Companies and are much the less important and may be dealt with briefly.

5. Generally the main financial conditions of the contracts with such Companies are :—

(1) the provision of land by Government free of cost to the Companies,

(2) financial assistance in the shape of a firm guarantee of 3½ per cent. on the capital, or a rebate out of the net receipts of the parent system from "interchanged traffic" sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital ;

(3) Surplus Profits over and above 5 per cent. to be divided equally between Government and the Branch Line Company.

6. Many small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 90). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 30). Similarly the Government share of the Surplus Profits of the railway, above 5 per cent. is credited as a Revenue receipt (*vide* Account No. 29). In each case in which Government gives a direct guarantee there is a liability in respect of interest, and if Government had to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 30).

7. The State has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are either :—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the Working Companies have contributed a small amount of share capital on which a definite rate of interest is guaranteed by Government and in respect of which the Companies receive a share of the surplus profits after meeting all charges for interest on capital.

Both classes have been financed in the same way, *viz.*, through the Government programme, the funds for which are provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the Working Companies. A revision of this system has since been necessitated by the separation of Railways from the general finances of the Government of India with effect from 1924-25.

8. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus, the Agra-Delhi Chord, Baran-Kotah and Bhopal Railways are all worked by the Great Indian Peninsula Railway.

ACCOUNT No. 24.

Statement of Net Revenue Receipts of State Railways for 1923-24 and of the percentage of those figures on the capital at charge on 31st March 1924, also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follows work up to it though they may contain information which is important for other reasons. It brings together the Capital at Charge of each railway which is financed by Government and the Net Revenue Receipts of the year, and from these deduces the percentage return on the Capital at Charge.

Before however the final net gain or loss to Government on the financial results of the year's working can be arrived at for each railway, it is necessary to deduct certain payments made by Government in the shape of the shares of Surplus Profits and of Net Revenue Receipts payable to the Working Companies or Indian States under their contracts; and when these and the Interest, Annuity and Sinking Fund charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of Surplus Profits payable to Companies (column 5) as the terms of the contracts vary so much, but full details of the Interest, Annuity and Sinking Fund charges (column 6) will be found in the subsidiary Statements Nos. 28 and 28-A.

3. In arriving at the percentage return on the Capital at Charge of railways as a whole, the outlay on projects which have been abandoned, and on unappropriated stores balances has necessarily to be added to the total capital outlay. Similarly, in arriving at the final net gain for all railways, certain miscellaneous receipts and payments relating to Subsidized Railways and other Miscellaneous Railway Expenditure, such as on Surveys, have to be taken into account by addition to or deduction from the net gain or loss arrived at for State Railways. The necessary addition or deduction is made at the foot of the statement.

No. 24.—STATEMENT of NET REVENUE RECEIPTS of STATE RAILWAYS for 1923-24 and of the percentage of those figures on the Capital at Charge on 31st March 1924, also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

Class and Name of Railway.	Capital at Charge on 31st March 1924. (Account No. 25.)	Net Revenue Receipts. (Account No. 27.)	Percentage of Net Revenue Receipts on Capital at Charge.	Charges against Net Revenue Receipts.			Net gain or loss to Government, difference between columns (3) and (7).		Percentage of gain or loss on Capital at Charge.
				Payments on account of shares of Surplus Profits and of net Revenue Receipts.	Interest, Annuity and Sinking Fund payments. (Account No. 28.)	Total Charges.	Gain.	Loss.	
1	2	3	4	5	6	7	8	9	10
Central Government. State Railway worked by State.	₹	₹	₹	₹	₹	₹	₹	₹	₹
Aden Railway	15,03,715	—41,765	—2·78	...	68,044	68,044	...	1,09,809	—7·30
Delhi New Capital Railway Works Scheme.	68,70,685	...	...	...	3,23,369	3,23,369	...	3,23,369	—4·71
Eastern Bengal	41,46,00,561	1,39,04,117	3·36	...	1,62,25,803	1,62,25,803	...	23,21,686	—0·56
North Western :—									
Commercial :—									
Main Line	79,54,15,468	4,35,64,499	5·47	...	3,42,54,896	3,42,54,896	93,09,603		1·17
Laki Pezu Tank	35,28,632	...	...	...	1,28,452	1,28,452	...	1,28,452	—3·64
Military :—									
Main Line	20,04,67,187	—18,52,743	—·92	...	71,46,900	71,46,900	...	89,99,643	—4·48
Kaur Khirgi	14,80,015	...	...	...	84,194	84,194	...	84,194	—5·69
Tank Murtaza	17,93,369	...	...	...	1,03,319	1,03,319	...	1,03,319	—5·76
Nuski Extension	3,22,08,618	...	...	...	16,28,094	16,28,094	...	16,28,094	—5·05
Frontier Railway Reserve	51,56,867	...	...	...	2,76,555	2,76,555	...	2,76,555	—5·36
Khyber	2,11,51,706	...	...	...	9,98,336	9,98,336	...	9,98,336	—4·72
Oudh and Rohilkhand	26,25,06,193	1,25,56,262	4·78	...	1,06,35,865	1,06,35,865	19,20,397	...	0·73
State Railways worked by Companies or by Indian States.									
Assam Bengal	18,64,97,031	37,89,391	2·03	...	69,33,056	69,33,056	...	31,43,665	—1·68
Bengal-Nagpur	60,51,97,855	2,59,65,944	4·29	5,71,751	2,60,27,552	2,65,99,303	...	6,33,359	—0·10
Bezwada Extension	14,73,001	3,80,605	25·84	...	52,085	52,085	3,28,520	...	22·30
Bombay, Baroda and Central India including Dholka Dhanduka	56,07,68,857	4,80,85,557	8·58	13,61,264	2,20,68,909	2,34,30,173	2,46,55,384	...	4·39
Burma Railways (including Extension)	26,03,69,341	1,59,11,709	6·11	34,23,889	86,77,467	1,21,01,356	38,10,353	...	1·46
East Indian	83,95,34,661	6,25,27,236	7·45	7,41,327	4,57,61,407	4,65,02,734	1,60,24,502	...	1·91
Great Indian Peninsula	78,73,44,574	4,69,17,775	5·96	...	4,14,57,524	4,14,57,524	54,60,251	...	0·69
Agra-Delhi Chord	1,50,83,968	15,08,979	10·00	...	5,08,178	5,08,178	10,00,801	...	6·63
Baran Kotah	59,01,616	1,01,744	2·03	...	1,71,226	1,71,226	...	69,482	—1·39
Bhopal	45,76,577	4,41,501	9·65	...	1,62,315	1,62,315	2,79,186	...	6·10
Cawnpore Banda	83,06,161	1,31,803	1·59	...	2,82,556	2,82,556	...	1,50,753	—1·81
Jodhpur Hyderabad	51,54,997	3,16,508	6·14	...	1,78,624	1,78,624	1,37,884	...	2·67
Lucknow Bareilly (Rohilkund and Kumaon)	1,60,84,899	15,46,414	9·61	81,209	9,12,889	9,94,098	5,52,316	...	3·43
Madras and Southern Mahratta	42,62,32,872	3,04,44,238	7·14	46,24,659	2,16,09,512	2,62,34,171	42,10,067	...	0·99
Dhone Kurnool	10,18,342	89,645	8·80	...	33,903	33,903	55,742	...	5·47
South Indian	20,07,09,455	2,15,02,842	10·71	2,92,039	93,50,914	96,42,953	1,18,59,889	...	5·91
Coonoor Ootacamund	50,39,564	...	...	...	1,81,866	1,81,866	...	1,81,866	—3·61
Tinnevelly Quilon (British Section)	44,53,692	7,28,548	4·64	...	1,03,416	1,03,416	6,25,132	...	3·47
Tinnevelly Quilon (Indian State Section)	1,35,64,188								
Tinnevelly Tiruchandur	...	...	...	...	—14,898	—14,898	14,898	...	...
Shoranur Nilambur	19,234	...	...	...	548	548	...	548	—2·85
Tirhoot (Bengal and North-Western)	8,74,73,740	75,03,457	8·58	3,49,570	30,10,978	33,60,848	41,42,609	...	4·74
Miscellaneous items—									
Abandoned Projects, etc.	32,26,416	...	...	...	1,07,284	1,07,284	...	1,07,284	—3·32
Other miscellaneous items	2,16,39,276	...	...	...	9,90,228	9,90,228	...	9,90,228	—4·58
TOTAL CENTRAL GOVERNMENT	5,80,54,53,333	33,60,24,266	5·79	1,14,46,008	26,04,41,366	27,18,87,374	6,41,26,892	...	1·10
Provincial Governments.									
Government of Assam—Jorhat	12,60,457	—11,994	—·95	...	45,650	45,650	...	57,644	—4·57
Government of the United Provinces—Distillery Siding	1,71,790	...	...	...	9,807	9,807	...	9,807	—5·71
Government of Burma—Mandalay Madaya	5,00,282	85,736	17·14	...	28,458	28,458	57,278	...	11·44
TOTAL PROVINCIAL GOVERNMENTS	19,32,529	73,742	3·82	...	83,915	83,915	...	10,173	—·53
GRAND TOTAL	5,80,73,85,862	33,60,98,008	5·79	1,14,46,008	26,05,25,281	27,19,71,289	6,41,26,719	...	1·10

	Rs.
Net gain on State Railways as above	**6,41,26,719**
***Add*—Net receipts on account of Subsidized Railways (Accounts Nos. 29 and 30)**	**21,02,699**
***Deduct*—Miscellaneous Railway Expenditure (Account No. 31)**	**16,01,574**
Gain Total on Railways (Accounts Nos. 2 & 3)	**6,46,27,844**

B. & B. B.—Railway Capital and Revenue Accounts.

ACCOUNT No. 25.

Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1923-24.

This account sets out in detail the capital expended on the construction of Railways from funds provided for in the Railway Programme, whether on the direct responsibility of Government or against capital contributed by Companies and Indian States, and to this is added the expenditure separately met from Central and Provincial Revenues working to the total construction expenditure on Railways. Finally it deduces the Capital at Charge of each Railway on which the percentage of the return of net Revenue Receipts shown in Account No. 24 (page 111) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3. Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on railways while paying off as much as possible of the unproductive debt out of revenue. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended in the early years on railways out of Revenue (see Note on Public Debt, page 483).

5. A portion of the outlay on State Railways has been met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in subsidiary Statement No. 25-A.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. From the Accounts for 1921-22, however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts. (See also note on Famine Relief and Insurance, page 357).

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total Capital at Charge.

The manner in which Government has purchased the more important Railways is set forth in a subsidiary Statement No. 25-B which gives details of the original liability, the amounts redeemed by Annuity and Sinking Fund payments during and to end of the year and the amounts undergoing redemption. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a Revenue nature, whilst the remaining portion as well as payments on account of Sinking Fund representing true cancellation of debt, thus partake of a Capital

nature. In practice however the total payments on account of Annuity and Sinking Funds have been met from current revenues, and this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true Capital at Charge.

It has been decided that with effect from 1924-25 the capital portion of Railway Annuities and Sinking Funds, which represents repayments of capital, should be excluded from the Railway accounts but treated along with other provisions in the general accounts for the reduction or avoidance of debt.

No. 25.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of Items.	EXPENDITURE DURING THE YEAR. Total Construction Outlay During 1923-24.	Redemption of liabilities involved in the purchase of Railways. Columns 6+9 of Account No. 25B., (Sterling converted into Rs. at £1 = Rs. 10.)	Grand Total.	EXPENDITURE NOT CHARGED TO REVENUE PROVIDED IN THE Direct Government outlay.	Capital contributed by Companies or Indian States. Column 13 of Account No. 25A.
1		2	3	4	5	6
Central Government.		R	R	R	R	R
State Railways worked by the State.						
Aden	1	98,878	...	98,878	15,03,715	...
New Capital Railway Works, Delhi	2	23,75,152	...	23,75,152	68,70,685	...
Eastern Bengal	3	74,12,879	—4,55,820	69,57,059	37,16,58,164	...
North-Western—						
Commercial—						
Main Line	4	1,77,41,000	—21,27,780	1,56,13,220	65,21,17,225	...
Lake Pezu Tank	5	...	...	...	35,28,632	...
Military—						
Main Line	6	8,51,349	...	8,51,349	29,04,67,187	...
Kaur Khirgi	7	638	...	638	14,80,015	...
Tauk Murtaza	8	—44,350	...	—44,350	17,93,369	...
Nushki Extension	9	10,00,078	...	10,00,078	3,22,08,618	...
Frontier Railway Reserve	10	—13,581	...	—13,581	28,56,439	...
Khyber	11	72,12,515	...	72,12,515	2,11,51,706	...
Oudh and Rohilkhand	12	91,79,253	...	91,79,253	15,91,45,703	...
State Railways worked by Companies or by Indian States.						
Assam Bengal Part I	13	7,216	...	7,216	...	...
" " " II	14	23,03,291	...	23,03,291	15,04,10,010	3,60,87,021
Bengal Nagpur	15	3,35,76,598	...	3,35,76,598	43,97,47,667	13,45,20,758
Bezwada extension	16	77,012	...	77,012	14,78,001	...
Bombay, Baroda and Central India including Dholka Dhandaka	17	1,65,72,223	...	1,65,72,223	37,88,18,900	2,49,00,464
Burma	18	67,08,817	...	67,08,817	13,35,38,131	6,69,66,629
Pyinmana Taungdwingyi, Moulmein-Ye, Alon-Saingbyin, Segyi-Ye-U, Pegu-Kyan, and Bauktaw-Tadagale Railways (formerly classed as Provincial Railways)	19	1,69,16,801	...	1,69,16,801	1,69,16,801	...
Burma extensions	20	18,28,421	...	18,28,421	2,58,39,044	...
Southern Shan States	21	2,43,457	...	2,43,457	1,70,68,736	...
East Indian (including South Behar)	22	3,74,54,839	—50,84,450	3,23,70,389	29,64,93,440	27,66,98,691
Great Indian Peninsula	23	2,03,81,302	—61,85,330	1,41,95,972	37,11,18,620	4,87,97,364
Agra Delhi Chord	24	6,604	...	6,604	1,50,83,968	...
Baran Kotah	25	42,559	...	42,559	50,01,616	...
Bhopal State	26	44,429	...	44,429	32,66,007	...
Cawnpore Banda	27	96,461	...	96,461	83,06,161	...
Jodhpur Hyderabad (B. S.)	28	3,18,920	...	3,18,920	33,11,715	...
Lucknow Bareilly (R. K. R.)	29	—1,69,125	...	—1,69,125	1,25,01,443	...
Madras and Southern Mahratta	30	85,24,052	—15,34,480	69,89,572	15,69,27,219	11,23,42,977
Dhone Kurnool	31	...	...	...	10,18,342	...
South Indian	32	80,04,732	...	80,04,732	8,89,94,220	4,83,35,691
Coonoor Ootacamund	33	1,10,238	...	1,10,238	50,39,564	...
Tinnevelly Quilon (British Section)	34	46,566	...	46,566	44,53,692	...
" " (Indian State Section)	35	2,06,928	...	2,06,928	1,35,64,188	...
Shoranur Nilamber	36	19,234	...	19,234	19,234	...
Tirhoot (B. and N. W.)	37	21,95,581	...	21,95,581	8,56,13,130	...
Miscellaneous items—						
Abandoned Projects	38	...	...	...	27,02,831	...
State Railway Stores	39	7,13,812	...	7,13,812	—31,582	...
Expenditure in England for stores purchased and remaining unappropriated	40	—17,25,591	...	—17,25,591	...	...
Readjustment of Capital outlay in England of Railway Companies at the average rates of exchange	41	76,79,784	...	76,79,784	2,11,68,472	5,02,386
TOTAL CENTRAL GOVERNMENT		20,79,98,472	—1,53,87,860	19,26,10,612	3,71,31,86,078	74,91,51,981
Provincial Governments.						
Government of Assam (Jorhat) (Reserved)	42	—17,754	...	—17,754	...	...
Government of United Provinces-Distillery Siding (Reserved)	43	—1,141	...	—1,141	...	...
Government of Burma (Moulmein-Ye, Alon-Sangbyin, Pyinmana Taungdwingyi, Segyi-Ye-U, Pegu-Kyan and Mandalay Madaya Railways)	44	—1,09,24,928	...	—1,09,24,928	...	...
TOTAL PROVINCIAL GOVERNMENTS		—1,09,43,823	...	—1,09,43,823	...	...
GRAND TOTAL		19,70,54,649	—1,53,87,860	18,16,66,789	3,71,31,86,078	74,91,51,981

ABSTRACT.

	R
Direct Government Outlay	21,82,98,156
From Capital contributed by Companies or Indian States, *vide* Account No. 25A.	—1,02,94,684
Total not charged to Revenue as provided for in the Railway Programme	20,79,98,472
Add—Expenditure charged to Revenue—	
Central	...
Provincial	—1,09,43,823
TOTAL	19,70,54,649

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1923-24.

TO END OF THE YEAR.

No. of Items.	REVENUE AS NOW RAILWAY PROGRAMME. Total.	EXPENDITURE CHARGED TO FAMINE RELIEF AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTRUCTION EXPENDITURE. COLUMNS 7 + 8 + 9.	LIABILITIES INVOLVED IN THE PURCHASE OF RAILWAYS. Account No. 25B, Column 12. (Sterling converted into Rs. at £1 = Rs. 10.)	REDEMPTION OF LIABILITIES IN Column 11. Account No. 25B Columns 7 + 10 (Sterling converted into Rs. at £1 = Rs. 10.)	GRAND TOTAL. Columns 10 and 11 *Minus* 12.
	7	8	9	10	11	12	13
	R	R	R	R	R	R	R
1	15,03,715	...	...	15,03,715	...	...	15,03,715
2	68,70,685	...	...	(a)68,70,685	...	...	68,70,685
3	37,16,58,164	24,29,950	9,72,507	37,50,60,621	4,92,01,450	96,61,510	41,46,00,561
4	65,21,17,225	...	4,88,28,023	70,09,45,248	14,00,95,290	4,56,25,070	79,54,15,468
5	35,28,632	...	...	35,28,632	...	...	35,28,632
6	20,04,67,187	...	...	20,04,67,187	...	...	20,04,67,187
7	14,80,015	...	...	14,80,015	...	...	14,80,015
8	17,93,369	...	...	17,93,369	...	...	17,93,369
9	3,22,08,618	...	...	3,22,08,618	...	...	3,22,08,618
10	28,56,489	...	23,00,378	51,56,867	...	...	51,56,867
11	2,11,51,706	...	...	2,11,51,706	...	...	2,11,51,706
12	15,91,45,703	...	...	15,91,45,703	10,33,60,490	...	26,25,06,193
13	18,64,97,031	...	...	18,64,97,031	...	...	18,64,97,031
14							
15	57,42,68,425	3,09,29,430	...	60,51,97,855	...	...	60,51,97,855
16	14,73,001	...	...	14,73,001	...	...	14,73,001
17	40,37,19,364	1,22,45,033	...	41,59,64,397	14,48,04,460	...	56,07,68,857
18	20,05,54,760	...	...	20,05,54,760	...	...	20,05,54,760
19	1,69,16,801	...	...	1,69,16,801	...	...	1,69,16,801
20	2,58,39,044	...	...	2,58,39,044	...	...	2,58,39,044
21	1,70,58,736	...	...	1,70,58,736	...	...	1,70,58,736
22	57,31,92,131	...	...	57,31,92,131	37,51,10,740	10,87,68,210	83,95,34,661
23	41,99,15,984	...	...	41,99,15,984	47,51,06,680	10,76,78,090	78,73,44,574
24	1,50 83,968	...	...	1,50,83,968	...	...	1,50,83,968
25	50,01,616	...	...	50,01,616	...	...	50,01,616
26	32,66,007	...	13,10,570	45,76,577	...	...	45,76,577
27	83,06,161	...	...	83,06,161	...	...	83,06,161
28	33,11,715	...	18,43,282	51,54,997	...	...	51,54,997
29	1,25,01,443	...	35,83,456	1,60,84,899	...	...	1,60,84,899
30	26,92,70,196	2,43,02,114	20,12,242	29,55,84,552	14,96,43,580	1,89,95,260	42,62,32,872
31	10,18,342	...	...	10,18,342	...	...	10,18,342
32	13,73,29,911	64,53,974	...	14,37,83,885	5,69,25,570	...	20,07,09,455
33	50,39,564	...	...	50,39,564	...	...	50,39,564
34	44,53,692	...	...	44,53,692	...	...	44,53,692
35	1,35,64,188	...	...	1,35,64,188	...	...	1,35,64,188
36	19,234	...	...	19,234	...	...	19,234
37	8,56,13,130	18,60,610	...	8,74,73,740	...	...	8,74,73,740
38	27,02,831	4,39,086	84,499	32,26,416	...	...	32,26,416
39	—31,582	...	...	—31,582	...	...	—31,582
40	...	...	...	...	...	...	...
41	2,16,70,858	...	...	2,16,70,858	...	...	2,16,70,858
	4,46,23,38,059	7,86,60,197	6,09,34,957	4,60,19,33,213	1,49,42,48,260	29,07,28,140	5,80,54,53,333
42	...	...	12,60,457	12,60,457	...	...	12,60,457
43	...	...	1,71,790	1,71,790	...	...	1,71,790
44	...	...	5,00,282	5,00,282	...	...	5,00,282
	...	...	19,32,529	19,32,529	...	...	19,32,529
	4,46,23,38,059	7,86,60,197	6,28,67,486	4,60,38,65,742	1,49,42,48,260	29,07,28,140	5,80,73,85,862

(a) Includes Rs. 2,70,089 outlay brought on to Construction Account without financial adjustment.

No 25A.—DETAILED ACCOUNT of CAPITAL CONTRIBUTED by COMPANIES and by INDIAN STATES TOWARDS OUTLAY on STATE RAILWAYS during and to end of the year 1923-24.

This account shows in detail the amounts of Share Capital, Debenture and Debenture Stock contributed by the several Companies during and to end of the year.

Railways.	During the year 1923-24.						To end of the year 1923-24.						Remarks.
	Share Capital.	Debentures and debenture stock.		Total. (columns 2+4) converted into Rs. at average rates.	Contribution from Indian States.	Total.	Share Capital.	Debentures and debenture stock.		Total. (columns 8+10) converted into Rs. at contract rates.	Contribution from Indian States.	Total.	
		Nominal amount.	Cash received.					Nominal amount.	Cash received.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	£	£	£	₹	₹	₹	£	£	£	₹	₹	₹	
Assam Bengal	...	...	...	...	...	...	1,500,000	780,900	728,992	3,60,87,021	...	3,60,87,021	
Bengal Nagpur	...	—515,500	—515,500	—73,78,561	...	—73,78,561	3,000,000	6,359,400	6,288,663	13,45,20,758	...	13,45,20,758	
Burma	...	...	...	...	...	...	3,000,000	1,250,000	1,219,819	6,69,66,629	...	6,69,66,629	
Bombay, Baroda and Central India.	...	...	...	...	...	...	201,000	1,000,000	959,364	1,64,00,464	85,00,000	2,49,00,464	
East Indian (including South Behar)	...	...	...	...	...	...	399,732	18,500,000	17,748,542	27,66,98,691	...	27,66,98,691	
Great Indian Peninsula	...	...	...	...	...	...	...	3,500,000	3,253,158	4,87,97,364	...	4,87,97,364	
Madras and Southern Mahratta.	...	—200,000	—200,000	—29,16,123	...	—29,16,123	3,500,000	4,776,000	4,791,801	11,23,42,977	...	11,23,42,977	
South Indian	...	...	...	...	...	...	...	3,213,248	3,191,494	4,83,35,691	...	4,83,35,691	
Readjustment of Capital contributed by Railway Companies in England at the average rates of exchange	...	...	...	...	...	...	...	...	...	5,02,386	...	5,02,386	
TOTAL	...	—715,500	—715,500	—1,02,94,684	...	—1,02,94,684	11,600,732	39,329,548	38,181,833	74,06,51,931	85,00,000	74,91,51,981	

ACCOUNT No. 25-B.

Statement of the liability involved in the Purchase by the State of the Capital of the old Guaranteed Railway Companies.

This account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railways. The main methods of purchase were:—

(*a*) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stocks as State liability.

(*b*) By the issue of New Companies' Stock in part exchange for old Companies' capital.

(*c*) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.

(*d*) By the issue of India Stock in exchange for portion of the Debenture Stock taken over under (*a*) and of the Terminable Annuities exchanged for Share Capital under (*c*).

(*e*) By the issue of New Companies' stock in exchange for portion of the Terminable Annuities exchanged for Share Capital under (*c*).

2. As explained in the notes to Account No. 25 the amounts of capital redeemed by the operation of the Annuity and Sinking Funds (columns 7 and 10), representing true cancellation of debt, have been excluded from the total in arriving at the existing liability of Government for purposes of the Capital at Charge.

No. 25 B.—STATEMENT of LIABILITY involved in the PURCHASE by the STATE of the CAPITAL of the OLD GUARANTEED RAILWAY COMPANIES.

Name and class of Railway.	India Stock, etc., issued in exchange for Share Capital.	Debentures and Debenture Stock taken over from Companies as State liability.	New Companies, Stock issued in exchange for old Companies' Capital.	TERMINABLE ANNUITIES.			INDIA STOCK ISSUED IN EXCHANGE FOR ANNUITIES AND PORTION OF DEBENTURE STOCK.			New Companies' Stock issued in exchange for portion of annuities.	Total Initial liability (columns 2, 3, 4, 5, 8 and 11).	Total undischarged liability (column 12, *minus* columns 7 and 10).
				Initial amount undergoing redemption.	Amount redeemed by Annuities.		Amount undergoing redemption.	Amount redeemed by Sinking Funds.				
					During 1923-24.	To end of 1923-24.		During 1923-24.	To end of 1923-24.			
1	2	3	4	5	6	7	8	9	10	11	12	13
State Railways Worked by the State.	£	£	£	£	£	£	£	£	£	£	£	£
Eastern Bengal Railway (including Bengal Central)	500,514	961,016	...	2,849,847	31,252	650,041	608,768	14,330	316,110	...	4,920,145	(*a*) 3,953,994
North-Western Railway (old Sindh Punjab and Delhi Railway)	...	...	...	9,097,908	95,841	1,936,883	4,911,621	116,937	2,595,624	...	14,009,529	(*b*) 9,447,022
Oudh and Rohilkhand Railway	5,036,049	5,300,000	...	...	...	...	...	...	...	...	10,336,049	(*c*) 10,336,049
State Railways Worked by Companies.												
Bombay, Baroda and Central India Railway	10,089,146	2,391,300	2,000,000	...	...	...	...	...	...	...	14,480,446	(*d*) 14,480,446
East Indian Railway	...	4,385,650	...	25,467,634	317,965	6,464,419	7,657,790	190,480	4,412,402	...	37,511,074	(*e*) 26,634,253
Great Indian Peninsula Railway (including Indian Midland Railway)	2,250,000	9,576,450	825,000	33,109,218	618,533	10,767,809	...	...	...	1,750,000	47,510,668	(*f*) 36,742,859
Madras and Southern Mahratta (old Madras) Railway	...	2,144,800	..	11,319,558	153,448	1,899,526	...	...	...	1,500,000	14,964,358	(*g*) 13,064,832

South Indian Railway .	3,197,557	1,495,000	1,000,000	...	...	...	...	...	...	...	5,692,557	(h) 5,692,557
GRAND TOTAL .	21,073,266	26,254,216	3,825,000	81,814,165	1,217,089	21,748,678	13,178,179	321,747	7,324,136	3,250,000	149,424,826	120,352,012

Eastern Bengal Railway.

	£
(a) India 3 per cent. Stock issued in exchange for Bengal Central Railway Company's Share Capital	500,000
Payment of compensation to Secretary and clerks	514
Debentures and Debenture Stock taken over as State liability	811,016
Debentures discharged in anticipation of purchase	*150,000*
India 3½ per cent. Stock issued in exchange for portion of annuity and 4 per cent. Debenture Stock (£606,060), India 3 per cent. Stock issued in exchange for portion of 4 per cent. Debenture Stock (£708)	292,658
Terminable Annuities (£2,849,847)	2,199,806
Total	3,953,994

North-Western Railway.

(b) Terminable Annuities (£9,097,908)	7,131,025
India 3½ per cent. Stock issued in exchange for annuity (£4,911,621)	2,315,997
Total	9,447,022

Oudh and Rohilkhand Railway.

(c) Purchase price of the property of the Company	5,036,049
Amount of Debentures and Debenture Stock taken over as State Liability	3,415,000
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	1,885,000
Total	10,336,049

Bombay, Baroda and Central India Railway.

(d) India 3½ per cent. Stock issued in part exchange for old Company's share capital	10,089,146
Amount of Debentures taken over as State Liability	2,391,300
New Company's Stock issued in part exchange for old Company's capital	2,000,000
Total	14,480,446

East Indian Railway.

	£
(e) Debentures and Debenture Stock taken over as State Liability	4,285,650
Terminable Annuities (£25,467,634)	19,003,215
India 4 per cent. Stock (now 3½ per cent. Stock) issued in exchange for portion of annuity (£5,115,939), India 4 per cent. (now 3½ per cent.) Rupee Loan issued in exchange for portion of annuity (Rs1,06,750 = £10,675), India 3½ per cent. Stock issued *in exchange* for portion of annuity and 4½ per cent. Debenture Stock (£2,283,336), India 3 per cent. Stock issued in exchange for portion of annuity and 4½ per cent. Debenture Stock (£247,340)	3,245,388
Total	26,634,253

Great Indian Peninsula Railway.

(f) Share Capital of the Indian Midland Railway Company discharged by the Secretary of State on purchase	2,250,000
Amount of Debentures and Debenture Stock of the Great Indian Peninsula Railway Company taken over as State Liability	5,922,350
Ditto of the (Indian Midland Railway) Company ditto ditto	3,654,100
New Company's Stock issued in exchange for Old Company's (Indian Midland Railway) Capital	825,000
Ditto ditto in exchange for Annuity	1,750,000
Terminable Annuities (£33,109,218)	22,341,409
Total	36,742,859

Madras and Southern Mahratta Railway.

(g) Amount of Debentures taken over as State Liability	2,144,800
New Company's Stock issued in exchange for annuities	1,500,000
Terminable Annuities (£11,319,558)	9,420 032
Total	13,064,832

South Indian Railway.

(h) Purchase of the property of the Company *less* Capital deposited by new Company	3,197,557
Amount of Debentures and Debenture Stock taken over as State Liability	1,495,000
New Company's Stock issued in exchange for Old Company's Capital	1,000,000
Total	5,692,557

No. 25C.—SUMMARY of Capital Expenditure on State Railways.

This statement is a summary of the capital expenditure on the construction and purchase of Railways year by year from the commencement, under the several heads of expenditure exhibited in Account No. 25. It needs no further explanation.

Years.	Expenditure not charged to revenue as now provided for in the Railway Programme.			Expenditure charged to Famine relief and Insurance.	Expenditure provided from Central and Provincial revenues. (Acct. No. 25)	Total Construction Expenditure.	Liabilities involved in the purchase of Railways. (Account No. 25B.) Converted into Rs. at £1 = Rs. 10.	Grand Total Capital at Charge.	Remarks.
	Direct Government outlay.	From Capital contributed by Companies and Indian States. (Acct. No. 25-A).	Total.						
1	2	3	4	5	6	7	8	9	10
	₹	₹	₹	₹	₹	₹	₹	₹	
Prior to 1876-77	12,36,08,565	...	12,36,08,565	...	...	12,36,08,565	...	12,36,08,565	(a) Includes M. & S. M. and Mysore State Railway transactions prior to 1893-94 of which the distribution for previous years is not available.
1876-77	2,99,56,065	...	2,99,56,965	...	77,643	3,00,33,708	...	3,00,33,708	
1877-78	4,18,14,105	...	4,18,11,105	...	2,79,600	4,20,90,705	...	4,20,90,705	
1878-79	3,63,02,010	...	3,63,02,010	...	68,010	3,63,70,020	...	3,63,70,020	
1879-80	3,37,59,255	...	3,37,59,255	...	1,39,76,130	4,77,35,385	37,20,00,000	41,97,35,385	
1880-81	3,07,60,666	...	3,07,60,666	...	2,45,42,220	5,53,02,886	—6,06,030	5,46,96,856	
1881-82	2,28,45,930	...	2,28,45,930	68,24,025	37,82,475	3,34,52,430	—1,09,800	3,33,42,630	
1882-83	2,03,91,945	...	2,03,91,945	—13,31,280	32,44,965	2,23,05,630	—67,000	2,22,38,630	
1883-84	3,09,70,905	...	3,09,70,905	64,92,480	10,65,135	3,85,28,520	—56,250	3,84,72,270	(b) Includes R2,70,089 outlay brought on to Construction Account without financial adjustment.
1884-85	3,52,61,550	...	3,52,61,550	94,64,565	26,35,005	4,73,61,120	4,33,34,270	9,06,95,390	
1885-86	4,71,28,290	...	4,71,28,290	58,90,005	63,20,550	5,93,38,845	—6,38,110	5,87,00,735	
1886-87	5,14,66,635	...	5,14,66,635	19,99,995	18,30,765	5,52,97,395	13,83,78,110	19,36,75,505	
1887-88	—15,77,069	5,18,83,517	5,03,06,448	...	8,09,460	5,11,15,908	—18,17,400	4,92,98,508	
1888-89	3,59,98,822	66,52,049	4,26,50,871	...	2,24,010	4,28,74,881	—18,74,900	4,09,99,981	
1889-90	4,39,25,394	39,585	4,39,64,979	...	49,725	4,40,14,704	10,14,59,470	14,54,74,174	
1890-91	4,15,34,628	...	4,15,34,628	...	—11,730	4,15,22,898	5,49,44,140	9,64,67,038	
1891-92	3,68,03,716	...	3,68,03,716	48,47,955	16,32,330	4,32,84,001	—20,61,230	4,12,22,771	
1892-93	3,89,57,184	54,50,935	4,44,08,119	98,44,680	33,94,860	5,76,47,659	—21,29,330	5,55,18,329	
1893-94	5,26,89,551(a)	7,91,13,985(a)	13,18,03,536(a)	1,06,09,545	7,39,020	14,31,52,101	—21,99,770	14,09,52,331	
1894-95	4,02,35,325	81,00,080	4,83,35,405	55,68,675	1,96,095	5,41,00,175	—22,73,450	5,18,26,725	
1895-96	3,71,33,580	1,36,24,237	5,07,57,817	52,98,675	76,605	5,61,33,097	—23,08,060	5,38,25,037	
1896-97	2,22,08,539	5,49,01,685	7,71,10,224	...	1,27,500	7,72,37,724	—23,76,800	7,48,60,924	
1897-98	5,20,96,411	2,85,40,357	8,06,36,768	...	37,925	8,06,74,693	—24,75,820	7,81,98,873	
1898-99	6,35,47,234	75,03,123	7,10,50,357	69,03,525	14,535	7,79,68,417	—26,17,360	7,53,51,057	
1899-1900	5,69,73,307	2,19,04,310	7,88,77,617	...	35,340	7,89,12,957	—27,03,850	7,62,09,107	
1900-01	3,27,55,314	4,10,34,647	7,37,89,961	...	—7,81,020	7,30,08,941	41,15,95,790	48,46,04,731	
1901-02	4,91,56,886	2,90,86,759	7,82,43,645	...	—10,00,685	7,72,43,010	—62,88,950	7,09,54,060	
1902-03	5,47,60,338	3,84 98,356	9.32,58,694	24,375	8,19,885	9,41,02,954	—64,96,750	8,76,06,204	
1903-04	9,03,12,353	—8,908	9,03,03,445	14,49,075	3,98,250	9,21,50,770	—67,45,340	8,54,05,430	
1904-05	7,57,13,475	2,93,64,540	10,50,78,015	17,37,180	93,750	10,69,08,945	—69,79,080	9,99,29,865	
1905-06	13,02,21,570	2,48,74,005	15,50,95,575	8,29,170	1,07,925	15,60,32,670	14,26,08,690	29,86,41,360	
1906-07	14,08,76,385	—17,760	14,08,58,625	51,630	48,540	14,09,58,795	—74,63,790	13,34,95,005	
1907-08	12,51,51,786	3,15,67,867	15,67,19,653	98,415	—29,69,625	15,38,48,443	1,36,75,170	16,75,23,613	
1908-09	6,92,58,825	7,94,22,495	14,86,81,320	1,053	6,225	14,86,88,598	11,94,08,700	26,80,97,298	
1909-10	8,37,29,420	3,70,97,590	12,08,27,010	1,80,225	18,690	12,10,25,925	—92,94,700	11,17,31,225	
1910-11	11,88,91,275	3,44,14,170	15,33,05,445	5,53,425	11,925	15,38,70,795	4,93,71,190	20,32,41,985	
1911-12	11,93,19,630	...	11,93,19,630	6,64,125	12,540	11,99,96,295	—1,00,14,520	10,99,81,775	
1912-13	14,08,16,745	76,21,995	14,84,38,740	6,21,165	63,990	14,91,23,895	—1,08,63,660	13,82,60,235	
1913-14	11,13,00,388	7,18,11,825	18,31,12,213	1,28,640	21,210	18,32,62,063	—1,11,67,130	17,20,94,933	
1914-15	11,30,41,396	5,98,88,695	17,29,30,091	—19,665	6,885	17,29,17,311	—1,17,62,280	16,11,55,031	
1915-16	1,99,42,953	4,79,35,690	6,78,78,646	—2,895	18,945	6,78,94,696	—1,00,79,230	5,78,15,466	
1916-17	2,98,05,485	—1,25,000	2,96,80,485	—7,140	33,060	2,97,06,405	—1,35,64,480	1,61,41,925	
1917-18	5,88,72,474	—2,14,74,256	3,73,98,218	—300	—11,493	3,73,86,425	—1,54,87,020	2,18,99,405	
1918-19	8,05,75,044	—1,99,30,074	6,06,44,970	—285	80,642	6,07,25,327	—1,41,02,390	4,66,22,937	
1919-20	14,87,99,287	—57,09,050	14,30,90,237	...	1,04,249	14,31,94,486	—1,45,91,410	12,86,03,376	
1920-21	26,46,44,404	—57,16,214	25,89,28,190	—66,841	19,68,447	26,08,35,796	—1,64,12,400	24,44,23,396	
1921-22	22,40,38,085	56,02,894	22,96,40,979	...	36,62,732	23,33,03,711	—1,54,17,210	21,78,86,501 (b)	
1922-23	18,81,19,858	—35,07,464	18,46,12,394	...	59,48,019	19,05,60,413	—1 48,22,050	17,57,38,363	
1923-24	21,82,93,156	—1,02,94,684	20,79,98,472	...	—1,09,43,823	19,70,54,649	—1,53,87,860	18,16,66,789	
Total	3,71,31,86,078	74 91,51,981	4,46,23,38,059	7,86,60,197	6,28,67,486	4,60,38,65,742	1,20,35,20,120	5,80,73,85,862	

No. 26.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1923-24.

Amount specifically provided.		Expenditure.	
	₹		₹
Borrowed for Railway purposes under the East India Loan Act (Accounts Nos. 7 and 82)	15,43,99,729 (a)	State Railways including State Lines worked by Companies (see Account No. 25-C)	20,79,98,472
Capital Receipts from Railway Companies and Indian States (Account No. 25A)	—1,02,94,684		
Appropriation from Revenue for Railways (Account No. 25)	...	Discharge of Liabilities	...
Excess over amount specifically provided (see below)	6,38,93,427 (a)	Purchase of Lines	...
TOTAL	20,79,98,472	TOTAL	20,79,98,472

NOTE.—The excess is accounted for as follows :—

	₹	₹
(*i*) Surplus of Central Revenue over Central Expenditure (charged to revenue)	2,38,99,758	
(*ii*) Rupee Loans issued by the Government of India (Account No. 82)	23,97,49,600	26,36,49,358
Deduct—		
(*iii*) Capital expenditure (not charged to Revenue) of the Central Government on Works other than Railways	*2,30,08,316*	
(*iv*) Cash balance increased	*5,74,04,656* (a)	
(*v*) Net outgoings under Debt, Deposits, etc., other than items included above	*11,93,42,959* (a)	
		19,97,55,931
Total (see above)		6,38,93,427

(*a*) These figures have been obtained by converting the English Debt, Deposits and Remittance transactions including Cash Balance at £1 = ₹10. If, however, these sterling figures be converted at the average rate of exchange for the year, *viz.*, £1 = ₹145,308, the figures in the above statement will stand as follows :—

Amount specifically provided.		Expenditure.	
	₹		₹
Borrowed for Railway purposes under the East India Loans Act	22,51,27,187	State Railways including State Lines worked by Companies (see Account No. 25-C)	20,79,98,472
Capital Receipts from Railway Companies and Indian States (Account No. 25A)	—1,02,94,684		
Appropriation from Revenue for Railways (Account No. 25)	...	Discharge of liabilities	...
Excess over amount specially provided (see below)	—68,34,031	Purchase of Lines	...
TOTAL	20,79,98,472	TOTAL	20,79,98,472

NOTE.—The excess is accounted for as follows :—

	₹	₹
(*i*) Surplus of Central Revenue over Central expenditure (charged to revenue)	2,38,99,758	
(*ii*) Rupee Loans issued by the Government of India (Account No. 82)	23,97,49,600	26,36,49,358
Deduct—		
(*iii*) Capital expenditure (not charged to Revenue) of the Central Government on Works other than Railways	*2,30,08,316*	
(*iv*) Cash balance increased	*5,99,80,344*	
(*v*) Net outgoings under Debt Deposits, etc., other than items included above	*18,74,94,729*	
		27,04,83,389
Total (see above)		—68,34,031

No. 26A.—SUMMARY of AMOUNTS provided for CAPITAL EXPENDITURE on RAILWAYS

Year.	Resources specifically provided for Capital Expenditure on Railways.							Other
	Loans for Railway purposes issued under the East India Loans Act. (Sterling converted into Rs. at £1 = Rs. 10.)	Capital contributed by Companies and Indian States.	Appropriation from Famine Grant for Avoidance of Debt. (b)	Appropriation from Famine Grant for Protective Railways. (b)	Appropriation from Revenue for Railways.	Moiety of Profits on Rupee Coinage.	Total "Resources specifically provided" (Cols. 2 to 7).	Revenue. Surplus (+) or Deficit (—) of the Central Government.
1	2*	3	4	5	6	7	8	9
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1905-06	12,03,91,460	2,48,74,005	76,83,930	8,29,170	1,07,925	...	15,43,86,490	3,13,77,610
1906-07	2,00,00,000	—17,760	49,85,745	51,630	43,540	...	2,50,63,155	2,38,40,100
1907-08	8,63,29,470	3,15,67,867	37,50,000	98,415	—29,69,625	1,68,54,060	13,56,30,187	45,09,225
1908-09	3,84,20,530	7,94,22,495	37,50,000	1,053	6,225	765	15,16,01,068	—5,60,65,650
1909-10	10,56,95,730	3,70,97,590	71,30,070	1,80,225	18,690	...	15,01,22,305	90,99,615
1910-11	6,72,48,200	3,44,14,170	90,16,425	5,53,425	11,925	...	11,12,44,145	5,90,44,305
1911-12	3,35,51,030	...	68,69,505	6,64,125	12,540	...	4,10,97,200	5,91,05,010
1912-13	8,00,00,000	76,21,995	51,48,045	6,21,165	63,990	...	4,34,55,195	4,66,41,510
1913-14	...	7,18,11,825	51,37,335	1,28,640	21,210	...	7,70,99,010	3,46,86,345
1914-15	3,25,00,000	5,98,88,695	33,01,725	—19,665	6,885	...	9,56,77,640	—2,67,79,050
1915-16	3,25,00,000	4,79,35,690	63,79,575	—2,395	18,945	...	8,68,31,315	—1,78,29,915
1916-17	...	—1,25,000	71,88,870	—7,140	33,060	...	70,89,790	11,21,72,550
1917-18	...	—2,14,74,256	97,77,090	—300	—11,493	...	—1,17,08,959	12,13,06,110
1918-19	...	—1,99,30,074	56,85,045	—285	80,642	...	—1,41,64,672	—5,73,06,135
1919-20	...	—57,09,050	...	...	1,04,249	...	—56,04,801	—23,65,38,835
1920-21	...	—57,16,214	64,26,110	—60,841	19,68,447	...	26,17,502	—26,00,85,278
1921-22	14,36,71,413	56,02,894	...	...	...	...	14,92,74,307	—27,65,01,700
1922-23	26,02,58,954	—35,07,464	...	...	...	...	25,67,51,490	—15,01,76,392
1923-24	15,43,99,729	—1,02,94,684	...	...	...	...	1,41,05,045	2,38,99,758
TOTAL	1,15,54,66,516	33,34,62,724	9,22,29,470	30,36,722	—4,77,845	1,68,54,825	1,60,05,72,412	—55,56,17,615

* When a loan under the East India Loans Act was issued at a premium, the nominal amount was entered in this column and the premium was credited year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this stocks together with the adjustments of discounts have been included in this column while the nominal amounts have been entered in Account No. 52.

(a) As the accounts for 1920-21 are framed on a 2s. basis, while those for previous years were on the 1s. 4d. basis, the Home Treasury balance on the

(b) On the abolition of the Famine Insurance provision of £1 million with effect from the 1st April 1921, separate appropriations under these heads

and ANNUAL EXPENDITURE thereof from 1905-06 to end of 1923-24.

RESOURCES.						CAPITAL EXPENDITURE ON RAILWAYS.			
Rupee loans issued by the Government of India.	Net Receipts under Debt Deposits and Advances, other than items shown separately.	Cash Balances reduced (+) or increased (—).	Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	Total "Other Resources" (columns 9 to 13)	Total Provision (columns 8 and 14).	On State Railways including Lines worked by Companies.	Discharge of Liabilities. (Sterling converted into Rs. at £1=Rs. 10.)	Purchase of Lines. (Sterling converted into Rs. at £1=Rs. 10.)	Total expenditure (columns 16 to 18).
10	11	12	13	14	15	16	17	18	19
R	R	R	R	R	R	R	R	R	R
4,00,00,000	3,50,92,255	1,19,15,625	*83,42,910*	11,00,42,780	26,44,29,270	15,60,32,670	25,00,000	10,58,96,600	26,44,29,270
4,50,00,000	22,70,040	6,42,43,905	*1,19,64,405*	12,33,89,640	14,84,57,795	14,09,58,795	74,99,000	...	14,84,57,795
2,50,00,000	14,75,69,306	—3,98,27,445	*1,26,85,830*	2,45,65,256	16,01,95,443	15,38,48,443	63,47,000	...	16,01,95,443
2,00,00,000	6,80,53,465	—14,89,950	*1,47,52,335*	1,57,45,530	16,73,46,598	14,86,88,598	1,86,58,000	...	16,73,46,598
2,50,00,000	11,06,15,800	—14,12,32,560	*1,57,85,235*	—1,23,02,380	13,78,19,925	12,10,25,925	1,67,94,000	...	13,78,19,925
1,50,00,000	8,68,63,040	—5,45,43,375	*1,80,58,320*	8,83,05,650	19,95 49,795	15,38,70,795	2,31,79,000	2,25,00,000	19,95,49,795
2,00,00,000	5,57,11,045	—32,115	*2,31,22,845*	11,16,61,095	15,27,58,295	11,99,96,295	3,27,62,000	...	15,27,58,295
3,00,00,000	3,67,68,830	3,99,09,705	*2,28,48,345*	13,04,44,700	17,38,99,895	14,91,23,895	2,47,76,000	...	17,38,99,895
3,00,00,000	4,77,948	7,97,51,700	*2,59,40,940*	11,89,75,053	19,60,74,063	18,32,62,063	1,28,12,000	...	19,60,74,063
5,00,00,000	6,01,70,611	1,61,01,225	*2,22,53,115*	7,72,39,671	17,29,17,311	17,29,17,311	...	...	17,29,17,311
4,99,86,000	3,45,48,211	—3,19,02,510	*1,71,63,405*	1,76,38,381	10,44,69,696	6,78,94,696	3,65,75,000	...	10,44,69,696
6,7 ,00,200	—8,50,23,360	—2,79,87,075	*1,13,45,700*	5,51,16,615	6,22,06,405	2,97,06,405	3,25,00,000	...	6,22,06,405
...	1,61,23,044	—7,89,80,760	*93,53,010*	4,90,95,384	3,73,86,425	3,73,86,425	...	...	3,73,86,425
...	14,10,16,239	—9,82,380	*78,37,725*	7,48,89,999	6,07,25,327	6,07,25,327	...	...	6,07,25,327
21,28,52,200	8,43,52,021	9,55,07,382 (a)	*74,99,940*	14,86,82,828	14,30,78,027	14,30,78,027	...	...	14,30,78,027
29,75,72,800	6,56,71,024	17,42,78,673	*1,92,58,206*	25,81,79,015	26,07,96,517	26,07,96,517	...	...	26,07,96,517
49,20,49,700	2,27,35,610	—13,61,11,767	*2,18,07,215*	8,03,64,628	22,96,38,935	22,96,38,935	...	...	22,96,38,935
46,87,19,300	—35,44,52,811	—1,12,33,125	*2,52,66,657*	—7,24,09,185	18,43,42,305	18,43,42,305	...	...	18,43,42,305
29,97,49,600	—11,93,42,959	—5,74,04,656	*2,30,08,316*	6,33,93,427	20,79,98,472	20,79,98,472	...	...	20,79,98,472
2,12,82,29,800	30,92,19,859	—10,00,19,503	*31,82,94,454*	1,46,35,18,087	3,06,40,90,499	2,72,12,91,899	21,44,02,000	12,83,96,600	3,06,40,90,499

to Revenue. When a loan was issued for cash at a discount, the discount was made good from Revenue either by being charged against Revenue in the the loan could be redeemed: in the former case the nominal amount of the loan was entered in this column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking was an exceptional transaction; no charge was made to Revenue on account of the difference between the column. In view of the recent change in the treatment of discount on sterling loans [*vide* note (*j*), page 485], the cash proceeds of the 4½ and 5½ per cent.

31st March 1920 has been converted into rupees at the rate of Rs. 10 to the £ and the reduction of cash balance worked out accordingly. have been discontinued. (See Note on Famine Relief and Insurance, page 357.)

No. 27.—ABSTRACT ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES and NET REVENUE RECEIPTS of STATE RAILWAYS for the year 1923-24.

This account shows the actual Revenue results of the year's working and needs no further description.

Class and Name of Railway.	Gross Revenue Receipts.			Working Expenses.				Net Revenue Receipts.	Percentage of Ordinary Working Expenses on Earnings.
	Earnings.	(a) Suspense.	Total.	Ordinary.	Programme.	(a) Suspense.	Total.		
CENTRAL GOVERNMENT.									
State Railways worked by the State.									
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Aden Railway	2,01,573	—2,145	1,99,428	2,54,621	11,943	—25,371	2,41,193	—41,765	126·32
Eastern Bengal	5,38,49,998	—3,72,570	5,34,77,428	3,51,70,475	43,38,515	64,321	3,95,73,311	1,39,04,117	65·31
North Western	15,05,54,298	12,57,136	(b) 15,18,11,434	9,40,02,993	1,57,63,604	3,33,081	(b)11,00,99,678	(b) 4,17,11,756	62·44
Oudh and Rohilkhand	3,64,22,069	—1,15,700	3,63,06,369	2,04,56,275	51,45,933	—18,52,101	2,37,50,107	1,25,56,262	56·16
State Railways worked by Companies or by Indian States.									
Assam Bengal	1,29,62,420	—72,192	1,28,90,228	83,51,324	6,99,058	50,455	91,00,837	37,89,391	64·43
Bengal Nagpur	7,79,04,974	—8,11,451	7,70,93,523	4,74,57,123	35,50,983	1,19,473	5,11,27,579	2,59,65,944	60·92
Bezwada Extension	7,42,639	...	7,42,639	3,62,034	...	...	3,62,034	3,80,605	48·75
Bombay, Baroda and Central India	11,90,70,786	4,71,353	11,95,42,139	6,39,37,057	70,43,286	4,76,239	7,14,56,582	4,80,85,557	53 70
Burma Railways (including extensions)	4,12,79,294	—1,41,678	4,11,37,616	2,13,97,840	38,03,335	24,732	2,52,25,907	1,59,11,709	51·84
East Indian	16,15,58,031	8,09,049	16,23,67,080	8,68,27,528	1,27,03,203	3,09,113	9,98,39,844	6,25,27,236	53·74
Great Indian Peninsula	13,83,18,666	1,56,668	13,84,75,334	8,45,83,731	33.82,331	—14,08,503	9,15,57,559	4,69,17,775	61·15
Agra Delhi Chord	45,92,319	...	45,92,319	28,04,688	2,78,652	...	30,83,340	15,08,979	61·07
Baran Kotah	2,20,482	...	2,20,482	1,05,360	13,378	...	1,18,738	1,01,744	47·79
Bhopal	13,43,631	...	13,43,631	8,20,601	81,529	...	9,02,130	4,41,501	61·07
Cawnpore Banda	4,73,115	...	4,73,115	3,12,604	28,708	...	3,41,312	1,31,803	66·07
Jodhpur Hyderabad	23,60,014	—3,61,658	19,98,356	14,91,466	2,31,160	—40,778	16,81,848	3,16,508	63·20
Lucknow Bareilly (Rohilkhand and Kumaon)	35,76,471	—47,620	35,28,851	17,80,091	1,69,724	32,622	19,82,437	15,46,414	49·77
Madras and Southern Maratta	7,43,52,737	—6,18,851	7,37,33,886	3,78,43,529	54,92,549	—46,430	4,32,89,648	3,04,44,238	50·90
Dhone Kurnool	2,21,215	...	2,21,215	1,27,951	3,619	...	1,31,570	89,645	57·84
South Indian	5,07,06,923	—1,50,200	5,05,53,723	2,60,84,838	28,23,887	1,42,156	2,90,50,881	2,15,02,842	51·45
Tinnevelly Quilon	21,52,445	...	21,52,445	12,75,902	1,47,995	...	14,23,897	7,28,548	59·28
Tirhoot (Bengal and North Western)	1,38,69,356	—1,78,254	1,36,91,102	57,04,566	5,84,491	—1,01,412	61,87,645	75,03,457	41·13
TOTAL CENTRAL GOVERNMENT	94,67,30,456	—1,78,113	94,65,52,343	54,11,52,597	7,12,97,883	—19,22,403	61,05,28,077	33,60,24,266	57·16
Provincial Governments.									
Government of Burma—Provincial Railways	2,24,857	...	2,24,857	1,88,110	1,011	...	1,39,121	85,736	61·42
Government of Assam—Jorhat	1,80,138	—2,173	1,77,965	1,90,614	6,691	—7,346	1,89,959	—11,994	105·82
TOTAL PROVINCIAL GOVERNMENTS	4,04,995	—2,173	4,02,822	3,28,724	7,702	—7,346	3,29,080	73,742	81·16
GRAND TOTAL	94,71,35,451	—1,80,286	94,69,55,165	54,14,81,321	7,13,05,585	—19,29,749	61,08,57,157	33,60,98,008	57·17

(a) The transactions under this head consist (1) in the case of receipts, the difference between the amounts earned but not realised during the year, and (2) realisation during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses Suspense records (1) undisbursed liabilities of the year, (2) disbursements in respect of the liabilities of previous years and (3) miscellaneous advances.

(b)

	Receipts.	Working Expenses.	Net Receipts.
	₹	₹	₹
North Western—			
Commercial	13,46,96,285	9,11,31,786	4,35,64,499
Military	1,71,15,149	1,89,67,892	—18,52,743
Total	15,18,11,434	11,00,99,678	4,17,11,756

ACCOUNT No. 28.

Account of interest charges and Annuity and Sinking Fund payments chargeable against the Net Revenue Receipts of State Railways for the year 1923-24.

This is a statement of the liability for interest, etc., on the entire Capital at Charge of Railways. It shows :—

(1) The interest on debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources.

(2) The interest on Share Capital and Debentures contributed by the Working Companies.

(3) The payments on account of Annuity and Sinking Fund charges connected with the Purchased Railways.

2. Details of the interest on specific loans and of the Annuity and Sinking Fund payments will be found in a subsidiary Statement No. 28-A.

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917 Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, commencing from the accounts for 1919-20, therefore consists of (*a*) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3·3252 per cent. in perpetuity, and (*b*) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of this period.

No. 28.—ACCOUNT of TOTAL INTEREST CHARGES and ANNUITY and SINKING FUND payments chargeable against the NET REVENUE RECEIPTS of STATE RAILWAYS for 1923-24.

Class and Name of Railways.	Interest on Sterling Debt. (a)	Interest on Capital Contributed by Companies.			Annuities.	Sinking Funds.	Total.	Converted into Rs. at average rate of exchange.	Interest on Capital outlay provided by Government. (a)	Interest on Rupee Debt. (a)	Grand total.
		On Share Capital.	On Debenture and Debenture Stock.	Total.							
CENTRAL.											
State Railways worked by the State—	£	£	£	£	£	£	£	R	R	R	R
Aden Railways	...	...	...	...	...	...	...	...	68,044	...	68,044
Delhi New Capital Railway Works Scheme	...	...	...	...	...	...	...	...	3,23,369	...	3,23,369
Eastern Bengal	39,508	...	...	...	116,856	14,584	170,948	25,12,214	1,37,13,589	...	1,62,25,803
North-Western—											
Commercial—											
Main Line	81,826	...	...	...	371,281	118,780	571,687	82,81,426	2,59,73,470	...	3,42,54,896
Laki Pezu Tank	...	...	...	...	...	...	...	...	1,28,452	...	1,28,452
Military—											
Main Line	...	...	...	...	...	...	...	...	71,46,900	...	71,46,900
Nushki Extension	...	...	...	...	...	...	...	...	16,28,094	...	16,28,094
Kaur Khirgi	...	...	...	...	...	...	...	...	84,194	...	84,194
Tank Murtaza	...	...	...	...	...	...	...	...	1,03,319	...	1,03,319
Frontier Railway Reserve	...	...	...	...	...	...	...	...	2,76,555	...	2,76,555
Khyber	...	...	...	...	...	...	...	...	9,98,336	...	9,98,336
Oudh and Rohilkhand	322,566	...	...	...	...	...	322,566	47,08,813	57,39,052	1,88,000	1,06,35,865
State Railways worked by Companies or by Indian States—											
Assam Bengal	...	45,000	37,670	82,670	...	...	82,670	12,01,108	57,31,948	...	69,33,056
Bengal Nagpur	...	105,000	319,703	424,703	...	...	424,703	61,60,186	1,98,67,366	...	2,60,27,552
Bezwada Extension	...	...	...	...	...	...	...	...	52,085	...	52,085
Bombay, Baroda and Central India (including Dholka Dhanduka)	385,084	60,000	35,000	95,000	...	...	480,084	70,03,871	1,43,15,038	7,50,000	2,20,68,909
Burma Railways (including Extensions)	...	75,000	37,500	112,500	...	...	112,500	16,29,633	70,47,834	...	86,77,467
East Indian	279,307	...	642,487	642,487	1,112,541	193,842	2,228,177	3,26,56,124	1,31,01,547	3,736	4,57,61,407
Great Indian Peninsula	224,326 / 81,250	77,250	122,500	199,750	1,268,490	...	1,773,810	2,56,28,977	1,58,28,547	...	4,14,57,524
Agra and Delhi Chord	...	...	...	...	...	...	...	...	5,08,178	...	5,08,178
Baran Kotah	...	...	...	...	...	...	...	...	1,71,226	...	1,71,226
Bhopal	...	...	...	...	...	...	...	...	1,62,315	...	1,62,315
Cawnpore Banda	...	...	...	...	...	...	...	...	2,82,556	...	2,82,556
Jodhpur Hyderabad	...	...	...	...	...	...	...	...	1,78,624	...	1,78,624
Lucknow Bareilly (Rohilkhand and Kumaon)	...	...	(b) 21,816	(b) 21,816	...	...	21,816	2,76,344	6,36,545	...	9,12,889
Madras and Southern Mahratta	96,131	175,000	211,800	386,800	488,378	...	971,309	1,42,53,792	73,55,720	...	2,16,09,512
Dhone Kurnool	...	...	...	...	...	...	...	...	33,903	...	33,903
South Indian	146,635	85,000	134,962	169,962	...	...	316,597	45,96,090	47,54,824	...	93,50,914
Coonoor Gotacamund	...	...	...	...	...	...	...	...	1,81,866	...	1,81,866
Tinnevelly Quilon (British Section)	...	...	...	...	...	...	...	...	11,580	...	11,580
Ditto (Indian State Section)	...	...	...	...	...	...	...	...	91,836	...	91,836
Shoranur Nilambur	...	...	...	...	...	...	...	...	548	...	548
Tinnevelly Tiruchandur	...	...	...	...	...	...	...	...	—14,898	...	—14,898
Tirhoot (Bengal and North-Western)	...	...	...	...	...	...	...	...	30,10,978	...	30,10,976
Miscellaneous Items—											
Abandoned Projects, etc.	...	...	...	...	...	...	...	...	1,07,284	...	1,07,284
State Railway Stores	...	...	...	...	...	...	...	...	9,90,228	...	9,90,228
TOTAL CENTRAL	1,656,427	572,250	1,563,438	2,135,688	3,357,546	327,206	7,476,867	10,89,08,578	15,05,91,052	9,41,736	26,04,41,366
Provincial Railways—											
Government of United Provinces—Distillery Siding (Reserved)	...	...	...	...	...	...	...	...	9,807	...	9,807
Government of Assam—Jorhat (Reserved)	...	...	...	...	...	...	...	...	45,650	...	45,650
Government of Burma—Provincial Railways	...	...	...	...	...	...	...	...	28,458	...	28,458
GRAND TOTAL	1,656,427	572,250	1,563,438	2,135,688	3,357,546	327,206	7,476,867	10,89,08,578	15,06,74,967	9,41,736	26,05,25,281

(a) Interest :—	England. £	England (Sterling converted into Rs. at £1=Rs. 10). R	Exchange. R	India. R	Grand Total. R	Central. R	Provincial. R
On Specific Debt	1,656,427	1,65,64,270	75,93,079	9,41,736	2,50,99,085	2,50,99,085	...
On Non-specific Debt	2,690,812	2,69,08,124	1,24,10,643	11,13,56,200	15,06,74,967	15,05,91,052	83,915
Total	4,347,239	4,34,72,394	2,00,03,722	11,22,97,936	17,57,74,052	17,56,90,137	83,915

(b) Represents interest on the State share of joint debenture stock.

STATEMENT No. 28-A.

Statement of Interest, Annuities and Sinking Funds of Purchased Railways chargeable against the Net Revenue receipts for 1923-24.

This statement furnishes details of the interest on specific loans, on non-specific debt and the Annuity and Sinking Fund payments connected with certain railways that were purchased by Government. The totals for each Railway under the several headings will be found in the main Account No. 28.

No. 28-A.—STATEMENT of Interest, Annuities and Sinking Funds of Purchased Railway Chargeable against the net Revenue Receipts for 1923-24.

Class of charges.	Eastern Bengal.	North-Western.	Oudh and Rohilkhand.	Bombay, Baroda and Central India.	East Indian (including South Behar).	Great Indian Peninsula.	Madras and Southern Mahratta.	South Indian.
1	2	3	4	5	6	7	8	9
Sterling Interest.	£	£	£	£	£	£	£	£
On Railway Debenture Stock	13,946	...	...	...	64,548	108,058	...	19,125
On India 7 per cent. stock	—710	—4,928	—328	...	—9,379	...	...	...
On India 5½ per cent. stock	—960	—7,832	—438	...	—12,759	...	...	...
On India 3½ per cent. stock issued in redemption of a portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Compay.	14,051	112,135	—3,199	58,635	258,952	18,365	31,315	...
On India 3 per cent. stock issued in redemption of a portion of Annuity, Debenture Stock, and Debentures, and for purchase of undertakings of Railway Companies	13,464	—15,261	309,110	326,449	—18,255	97,897	64,816	119,887
On India 2½ per cent. stock issued in redemption of a portion of Debentures and Debenture Stock	—283	—2,488	10,763	...	—3,800	...	...	7,623
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	6,658	...	...	...	...	...
Interest chargeable on Advances	...	...	...	...	...	81,250	...	...
TOTAL INTEREST ON STERLING DEBT	89,508	81,626	322,566	385,084	279,307	305,570	96,131	146,635
INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES	...	...	...	95,000	642,487	199,750	386,800	169,962
Annuities.								
Terminating in 1948 at the rate of £6—13—6·776 for every £100 Stock of Company	...	...	...	...	...	1,268,460	...	...
Terminating in 1953, at the rate of £5—12—6 for £100 Stock of the Company	...	...	...	...	849,167	...	...	...
Terminating in 1956 at the rate of £5—7—10·795 for every £100 Stock of the Company	...	...	...	...	...	...	488,378	...
Terminating in 1957 at the rate of £6—3—4·79 for every £100 Stock of the Company	116,819	...	...	...	...	...	...	...
Terminating in 1958 at the rate of £5—3—3·141 for £100 of the Company	...	371,220	...	...	...	...	...	...
Interest in lieu of Deferred Annuity	...	...	...	...	262,000	...	...	...
Contribution towards management, etc.	37	61	...	...	1,374	30	...	...
TOTAL ANNUITIES	116,856	371,281	...	...	1,112,541	1,268,490	488,378	...
Sinking Funds.								
Sinking funds persuant to Acts 42 and 43 Vict., C.-206, Section 51 and Acts 44, 45, Vict. C. 53, Section 2(*a*)	14,584	118,780	...	...	193,842	...	...	...
TOTAL £	170,948	571,687	322,566	480,084	2,228,177	1,773,810	971,309	316,597
Converted into Rupees at average rates of exchange.	₹ 25,12,214	₹ 82,81,426	₹ 47,08,813	₹ 70,03,871	₹ 3,26,56,124	₹ 2,56,28,977	₹ 1,42,53,792	₹ 45,96,090
Interest on Rupee Debt.								
On India 3½ per cent. Rupee debt	...	...	...	...	3,736	...	...	...
On India 4 per cent. Rampur Loan	...	...	1,88,000	...	...	...	...	...
On India 4 and 4½ per cent. Holkar and Scindia Loans	...	...	...	7,50,000	...	...	...	...
	...	...	1,88,000	7,50,000	3,736	...	...	...
Interest at 3·3252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5·69 per cent. on outlay since 1916-17 to end of 1922-23 *plus* half the outlay of the year	1,37,13,589	3,31,20,370	57,39,052	1,43,15,038	1,31,01,547	1,58,28,547	73,55,720	47,54,824
TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA	1,37,13,589	3,31,20,370	59,27,052	1,50,65,038	1,31,05,283	1,58,28,547	73,55,720	47,54,824
GRAND TOTAL ₹	1,62,25,803	4,14,01,796 (*a*)	1,06,35,865	2,20,68,909	4,57,61,407	4,14,57,524	2,16,09,512	93,50,914

(*a*) Commercial . . . . . ₹ 3,42,54,896
Military 71,46,900
Total . 4,14,01,796

No. 29.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to CENTRAL FUNDS during the Year 1923-24.

This account sets forth the receipts from certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Note, pages 108 and 109.

	CENTRAL.
CENTRAL GOVERNMENT.	R
Government share of surplus profits of the Amritsar-Patti Kasur Railway	1,56,951
Ditto ditto Hoshiarpore Doab	38,791
Ditto ditto Larkana Shahdadkote	—729
Ditto ditto Sialkot Narowal	12,094
Ditto ditto Southern Punjab Railway	17,24,121
Ditto ditto Hardwar-Dehra Railway	1,55,197
Ditto ditto Kalighat Falta Railway (Eastern Bengal Railway)	561
Ditto ditto Khulna Bagerhat Railway (Eastern Bengal Railway)	1,132
Ditto ditto Rohilkund and Kumaon Railway	1,04,694
Sale of land, Bengal and North-Western and Tirhoot Railway	483
Ditto Sara Sirajganj Railway (Eastern Bengal Railway)	10,100
Ditto Lucknow Bareilly Railway	320
Government Examiner, East Indian Railway—	
Bankura Damoodar Railway	7,643
Burdwan Katwa Railway	100
Delhi Umbala Kalka Railway	739
Ditto Suramangalam-Salem Railway (South Indian Railway)	70
Ditto Tanjore District Board Railway (South Indian Railway)	91
Ditto Tiruturaipundi-Vedaranniyam Railway (South Indian Railway)	27
Ditto Podanur Pollachi Railway (South Indian Railway)	192
Repayment of advances of interest. Ahmedabad Dholka Railway	2,714
Ditto ditto Travancore Railway	1,48,844
TOTAL CENTRAL GOVERNMENT	28,64,135
PROVINCIAL GOVERNMENTS.	
Government share of surplus profits of the Darjeeling Himalayan Railway (Government of Bengal).	98,538
Ditto ditto of the Shahdara Saharanpur Light Railway (Government of the United Provinces).	2,08,969
TOTAL PROVINCIAL GOVERNMENTS	3,07,507
GRAND TOTAL	26,71,642
India	8,42,826
England	12,26,390
Exchange	6,02,426

No. 30.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL and PROVINCIAL FUNDS during the Year 1923-24.

This account sets forth the expenditure on certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Note, page 109.

	Rs
Central Government.	
Assam Bengal Railway—Branch Line Companies worked or under construction—	
Katakhal Lala Bazar	138
Mymensingh Bhairab Bazar	1,445
Bengal and North-Western Railway	20,825
North-Western Railway—Branch Line Companies worked or under construction—	
Ludhiana Extension	9,246
Larkana Dodapur	—77,505
Amritsar Patti Kasur	26,230
Southern Punjab	—2,049
Hoshiarpur Doab Branch	2,803
Jullundur Doab	539
South Indian Railway—Branch Line Companies worked or under construction—	
Mayavaram Tranquebar	47,569
Tanjore District Board Railway	—25
Manamudra Sivaganga	3,771
Railways under the audit of Government Examiner, Assam Bengal Railway—	
Arakan Light Railway (subsidy)	1,41,393
Railways under the audit of Government Examiner, Bombay, Baroda and Central India Railway—	
Guzerat and Jaipur Railways	1,09,582
Railways under the audit of Government Examiner, East Indian Railway—	
Ahmadpur-Katwa	977
Bankura-Damoodar River	1,81,174
Dashghara-Jamalpurganj	1,600
Fatwa-Islampur Light	4,898
Railways under the audit of Government Examiner, Rohilkund and Kumaon Railway—	
Bareilly Soron, including Soron Kasganj Branch	4,459
Moradabad Ramnagar Extension	1,007
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel	5,000
Railways under the audit of Chief Auditor, Oudh and Rohilkhand Railway—	
Hardwar Debra	34,207
Carried over	5,17,284

No. 30.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL and PROVINCIAL FUNDS during the year 1923-24—*concld.*

Central Government—*contd.*	R
Brought forward	5,17,284
Railways under the Audit of Chief Auditor, Eastern Bengal Railway—	
Kalighat Falta	10,320
Sara-Sirajgunj	12,846
TOTAL CENTRAL GOVERNMENT	5,40,450
Provincial Governments (*Reserved*).	
Chaparmukh Silghat (Government of Assam)	23,000
Katakhal Lalabazar (Government of Assam)	343
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (Government of United Provinces)	5,000
Saharanpur Shahadara Light Railway (Government of United Provinces)	150
TOTAL PROVINCIAL GOVERNMENTS	28,493
GRAND TOTAL	5,68,943

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24.

This account sets forth the expenditure by Government on certain items which cannot be allocated to specific Railways, *viz.*, outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Accountant General for Railways, the Government Inspectors of Railways and Government Examiners of Railway Accounts, as reduced by the recoveries made from the Companies in respect of the same.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
Central Government.		
ESTABLISHMENT.		
Office of the Railway Board, Government Inspectors of Railways, Superintendent, Local Manufactures, and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies		R 13,55,829
Mining Engineer and Coal Controller		—45,958
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		3,44,591
Pensionary charges		2,82,177
Leave and Deputation Salaries, etc., of Railway officials and Miscellaneous charges		—6,491
Surplus Establishment and Miscellaneous charges		1,98,009
Office of Accountant General, Railways		2,17,867
Indian Railway Bridge Committee		12,162
Indian Railway Committee		15,516
Depreciation Fund Committee		1,046
Statistical Committee		4,567
Accountant General, Railway's Office Auxiliary Account		1,26,513
Other Items		71,193
		25,77,021
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:	R	
Assam-Bengal	70,121	
Bengal-Nagpur	2,88,180	
Bengal and North-Western	83,667	
Bombay, Baroda and Central India	2,91,175	
Burma	1,46,796	
East Indian	2,23,288	
Great Indian Peninsula including Indian Midland	2,68,239	
Rohilkund-Kumaon	22,996	
Madras and Southern Mahratta	2,22,456	
South Indian	1,27,078	—16,93,996
NET		8,83,025
Carried over		8,83,025

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24—*contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
SURVEYS, ETC.	R
Brought forward	8,88,025
Aden Railways—	
Bombay Sind connection	—782
Assam Bengal Railway—	
Amguri Khowang Survey	129
Chittogong Akyal	43
Bezwada Extension—	
Nanjangud Tellicherry	1,48,028
Bengal Nagpur Railway—	
Kidla Siding Survey	5,865
Hesla-Manbarpur	3,282
South Karanpura Prospecting Survey	11,383
Ghordwar Coalfield	11,193
Tumsar Tirodi B. G. Survey	3,994
Bombay, Baroda and Central India Railway—	
Ahmedabad Kapadvanj	—1,372
Guzerat Feeder Survey	1,992
Burma Railways—	
Pyinmana-Magwe Survey	—15,115
Kalewa Coalfield Reconnaissance Survey	11,743
Delhi New Capital Railway Works Scheme—	
Agra-Bah Railway Survey	22
Bombay Sindh Connection Railway Survey	45,488
Cawnpore Ajmere Railway Survey	15
East Indian Railway—	
Bally Bridge over Hooghly	577
Chandrapura Gomoh Chord Survey	2,448
Hutar Hesla Survey	—446
Daltonganj-Jubbulpore and Daltonganj Hutar Coalfield Survey	17
Eastern Bengal Railway—	
Alipur Doars Traffic	804
Faridpur Bhanga Railway	—182
Nachoul Rampur Boalia Traffic	259
Teesta Kurigram	—2,822
Tube Railways in Calcutta	4,317
Great Indian Peninsula Railway—	
Bhoreghat Elimination of Reversing Station	27,372
Electrification of Suburban	1,281
Nowgong Chhatarpur Bajur	405
Nasik Belapur	—2,133
Warora Rajur Pisgaon	—16,751
Carried over	2,41,394
	8,83,025

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24—*contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
	R.
SURVEYS, ETC.—*contd.*	
Brought forward	8,83,025
	2,41,394
Lucknow Bareilly—	
Ramnagar Mahun-Kumaria	—25
Madras and Southern Mahratta Railway—	
Karad Chiplun Ulva	653
North-Western Railway—	
Commercial—	
Amritsar Narowal	2,233
Kot Kapura Fazilka	3,535
Montgomery Pakpattan	—1,418
Mukerian Talwara	12,024
Patiala Jakhal	1,291
Traffic Survey in Lyallpur District	6,684
Alternative sites of Indus Bridge	55,491
Military—	
Frontier Railway Reserve	13,972
Oudh and Rohilkhand Railway—	
Agra-Karachi Connection	—56
Hardwar-Karnaprayag	—7
Central Indian Coalfield Survey	2,19,281
Rikhikesh Road Rikhikesh Location	—466
South Indian Railway—	
Charges incurred in connection with the supply of engine No. B.-54	1,437
Agastiyampalli Point Calimere Extension	—618
Jayankonda-Sholapuram Trichinopoly	—26
Kollangode-Trichur Railway Survey	—14
Mangalore Panemangalore	—5
Dindigul Pollachi Traffic	7,369
Shoranur Nilambar	19,503
Arantingi Karaikkudi Mana Madura	16,705
Ramnad Virudupatti Tenkasi Project	3
Villpuram Chord Line Railway Survey	69,873
Villupuram Trichinopoly Traffic	1,111
Tinnevelly Tiruchendur	—4,217
Tirhoot (Bengal and North-Western Railway)—	
Maharajganj-Nautanwa	—6,911
Captainganj Thunthibari Chiuraha Pharenda	—170
Government Examiner, Assam Bengal Railway—	
Hukong Valley Railway Survey	—2,748
Carried over	6,55,878
	8,83,025

No. 31—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24—*concld.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
SURVEYS, ETC.—*contd.*	R
Brought forward	8,83,025
	6,55,878
Govt. Examiner, Great Indian Peninsula Railway—	
Belapur Sheogaon	739
Total Surveys, etc.	6,56,617
TOTAL CENTRAL GOVERNMENT	15,39,642
Provincial Governments.	
Government of Assam—(*Reserved*).	
Assam Light	3,165
Government of Burma—	
Tamngdwingyi-Kyaukpadaung Saingbyin-Ye-U-Taze Pegu-Kayan Ye-Seinbyubin	50,761
Government of United Provinces—	
Railway Siding at Maheshpur Utaria in Bareilly District	8,006
TOTAL PROVINCIAL GOVERNMENTS	61,932
GRAND TOTAL	16,01,574
India	—5,58,066
England	14,77,645
Exchange	6,81,995

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1923-24

Section C. & C.C.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

Capital Account { **Charged to Revenue Rs. 59,95,240** / **Not charged to Revenue Rs. 3,51,96,907** } **Revenue Account** { **Receipts Rs. 7,17,15,936** / **Expenditure Rs. 4,56,91,227** }

Major head and Sections.	Number of Accounts.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major head Total. Revenue.	Major head Total. Expenditure.
					R	R
General . .	32	Statement of general results of Irrigation, Navigation, Embankment and Drainage Works. .	141	2,60,24,709		
	33	Statement of Financial results of Irrigation, etc., works for which Capital Accounts are kept .	142 to 155			
Construction of Irrigation, Navigation, Embankment and Drainage Works.	34	Construction of Irrigation, Navigation, Embankment and Drainage Works:—				
		Amount charged to Revenue	169		...	59,95,240
		,, not charged to Revenue . . .	169		...	3,51,96,907
,,	34A.	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works .	170			
		Total			...	4,11,92,147
		Direct Receipts—				
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	35	Abstract Account	171		6,13,01,024	...
	35A.	Detailed Account	178	6,13,01,024	...	...
		Deduct—Working Expenses—				
	36	Abstract Account	179	—	*3,43,51,921*	...
	36A.	Detailed Account	187	*3,43,51,921*	...	...
		Net Receipts .			2,69,49,103	...
	33	Land Revenue due to Irrigation . . .	154 and 155		4,16,25,044	...
	33	Interest on Debt			...	3,08,54,590
Irrigation, etc., Works for which no Capital Accounts are kept.		Receipts—				
	37	Abstract Account	188		31,41,789	...
	37A.	Detailed Account	189	31,41,789	...	
,,	38	Other Revenue Expenditure Financed from Ordinary Revenue	191		...	1,45,96,242
		Other Revenue Expenditure Financed from Famine Insurance Grants.			...	2,40,395
		Total .			7,17,15,936	4,56,91,227

Sections C. & C. C.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

The Irrigation accounts have undergone a radical change with effect from 1921-22, and the following is a brief description of the systems of classification in force before and after that date.

2. Prior to 1921-22, charges on account of Irrigation works, were shown under five heads namely (1) capital outlay on Irrigation works not charged to revenue, *i.e.* Productive Works, (2) outlay on Protective Works financed from the Famine Insurance Grant, (3) outlay on Protective Works financed from outside that Grant, (4) Working expenses of Productive and Protective Works (collectively designated 'Major Works') including interest on debt and (5) Minor Works and Navigation. The receipts were classified under two heads *viz.*, (1) Major Works and (2) Minor Works and Navigation. The basis of these heads was thus a classification of Irrigation Works into Major and Minor Works. This distinction was not however based, as the nomenclature would imply, on the size of the works; Major Works were works the funds for capital expenditure on which were provided wholly or mainly either from borrowings or from the Famine Insurance Grant, with the additional reservation that they must be susceptible of having reliable capital accounts kept of them, while Minor Works included all works not classed as Major the expenditure on which was met wholly from Revenue. A distinction based on the source from which capital expenditure is met is not suited to the conditions created by the Reforms Scheme particularly as under that Scheme it is permissible to finance from borrowings unproductive as well as productive works.

3. It has, therefore, been decided to replace the old distinction between Major and Minor Works by a division into two main categories, those for which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis and those, the maintenance of such accounts for which is either impossible or unnecessary, either because they produce little or no revenue, or because, owing to their restricted size, it is not worthwhile examining the returns paid by each individual work. The first essential for a *quasi*-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

4. Works for which capital accounts are kept are further sub-divided into (*a*) works which are productive and (*b*) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield on the expiry of ten years after the date of closure of the construction estimate a direct return on the capital invested in its construction calculated at 4 per cent. in the case of works sanctioned before the 1st April 1919, at 5 per cent. in the case of those sanctioned between the 1st April 1919 and the 1st August 1921 and at 6 per cent. in the case of works sanctioned after the last mentioned date. Those works which are not expected to yield the required return, are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus if a productive work fails in three successive years to return the prescribed percentage it is transferred to the unproductive class, and conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. It has also been decided that in determining the productivity of an old work developed by Government the capital expended by Government alone should be regarded as the Capital at Charge on which interest is chargeable.

The nomenclature of the head "Irrigation Works" has been expanded so as to show that it includes drainage works, comprising all projects for the relief of water-logging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes, or for both. Waterways and embankments have also been included under this head as they are more akin to Irrigation than to Civil Works.

5. The transactions relating to Irrigation works are now exhibited to the accounts as follows :—

(1) All capital expenditure upon works for which capital accounts are kept are recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (*a*) Irrigation and (*b*) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (*i*) Productive and (*ii*) Unproductive works From the *total* expenditure recorded under this head lump deductions are made of the amounts financed from (*i*) Finance Insurance Grants and (*ii*) Ordinary Revenues, so that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which capital accounts are kept which is financed outside the revenue account. Resources outside the revenue account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure chargeable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon individual projects and the different sources from which the *total* expenditure on all projects is financed is set forth in Account No. 34.

(2) The revenue transactions of Irrigation, etc., Works for which capital accounts are kept are comprised under—

(*a*) Gross Receipts including portion of Land Revenue due to Irrigation (Accounts No. 33).

(*b*) Working Expenses and maintenance (Accounts Nos. 33 and 36.)

(*c*) Interest on Capital at Charge (Account No. 33).

The working expenses of Irrigation, etc., Works for which capital accounts are kept, which formerly constituted an expenditure head are shown as a *deduct* entry under Revenue. The general question as to whether working expenses should appear on the expenditure side of the accounts is under consideration.

(3) Works for which no capital accounts are kept, which may appropriately be described as Non-commercial works, fall under two main divisions, *viz.* :—

(*i*) Works for which only revenue accounts are kept.

(*ii*) Works for which neither capital nor revenue accounts are kept.

The first division comprises a number of old indigenous works, many of them of considerable magnitude, which have from time to time been taken over by the Government. The original cost of these works not being known, no capital account of them has been kept, but as they are too large or important to be lumped together with others, separate revenue accounts of them have been maintained. This position, has, however, been materially altered by the ruling referred to in paragraph 4 above that in such cases for the purpose of determining the productivity of such works, the capital expended by the Government shall be regarded as the capital value of the work. It is expected that this class of works will disappear in the near future.

The second division is designed for the reception of the expenditure upon a very large number of works, which while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each.

Under the old classification another class of expenditure was also charged against the head "Works for which neither capital nor revenue accounts are kept," *viz.*, miscellaneous expenditure on surveys of new irrigation projects, etc. In the revised structure a separate division has been provided under the title of "Miscellaneous Expenditure" for the record

of expenditure of this nature. The pensionary charges of the Irrigation Department have also been included under this head from 1923-24.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 37 and 38. The expenditure on these works is in most cases financed partly from Ordinary Revenues and partly from the Famine Insurance Grants or Funds. The entire expenditure incurred upon works of these classes, is, however, recorded in the first instance under a single major head without reference to the source from which the funds are provided, a lump deduction being made from the total expenditure so recorded of the amount financed from the Famine Insurance Grants so as to deduce the outlay financed from Ordinary Revenues.

6. The main scheme of the accounts as exhibited in the Finance and Revenue Accounts is designed to show :—

(*a*) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 32).

(*b*) The Capital at Charge of each project for which capital accounts are kept (Account No. 33).

(*c*) Net Receipts comprising the gross receipts *less* the expenses of working (Account No. 33).

(*d*) Percentage of (*c*) on (*b*) (Account No. 33).

(*e*) Interest on Capital at Charge (Account No. 33).

(*f*) Receipts and expenditure of works for which no capital accounts are kept (Accounts Nos. 37 and 38).

7. It has been decided that when a Local Government owing to the fact that loan funds are not available, devotes its General Revenues to an object upon which outlay may, under rule be met from loans, it will be open to that Local Government to include in the objects for which it may raise a subsequent Loan the repayment to General Revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Local Governments should be forced into the market at an inopportune time merely to protect their General Revenues from being charged with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure met from General Revenues, and the Local Government raised a sufficient amount of loan in the subsequent year, it would be permissible for them to utilize part of this loan in recouping the capital expenditure met from General Revenues in the previous year. The amount is then transferred to the capital from revenue head of account by *add* and *deduct* entries in Account No. 34. This principle was applied in the accounts for 1922-23 by the Government of Bengal.

No. 32.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION

—	No. of Item.	CENTRAL GOVERNMENT.						
		India General.	Baluchistan.	North-West Frontier Province.	Delhi Province.	Rajputana.	Coorg.	Total.
		₹	₹	₹	₹	₹	₹	₹
Works for which Capital Accounts are kept.								
I—Gross Receipts—								
Direct Receipts	1	...	70,127	17,02,264	...	17,516	...	17,89,907
Land Revenue due to Irrigation	2	...	...	1,12,040	...	79,004	...	1,91,044
Total		...	70,127	18,14,301	...	96,520	...	19,80,951
Deduct—Working Expenses	3	...	*54,844*	*8,13,142*	...	*92,868*	...	*9,60,854*
Net Receipts	4	...	15,283	10,01,162	...	3,652	...	10,20,097
II—Interest on Capital	5	...	1,13,507	9,64,077	...	1,15,166	...	11,92,750
III—Net Revenue	6	...	—98,224	37,085	...	—1,11,514	...	—1,72,653
Works for which no Capital Accounts are kept.								
IV—Revenue	7	...	2,340	27,277	4,350	...	...	33,967
V—Expenditure (*a*)	8	97,304	20,208	1,63,835	28,050	6,531	7,875	3,23,803
VI—Net Expenditure	9	97,304	17,868	1,36,558	23,700	6,531	7,875	2,89,836
Capital Outlay.								
During the year	10	...	29,049	1,09,641	...	...	...	(*b*) 1,38,690
To end of the year	11	...	30,83,928	2,77,71,995	...	34,03,004	...	3,42,58,927

NOTE:—Net Revenue from Works for which Capital
Deduct—Net expenditure on Works for which no

Net gain on Irrigation, Navigation, etc., Works

(*a*) The figures shown in this line include *Capital* as well as *Revenue* expenditure as the former is

(*b*) Includes Rs. 2,221 and Rs. 903, respectively,
(*c*) ,, Rs. 8,155 and Rs. 3,848, ,,
(*d*) ,, Rs. 6,22,320 and Rs. 2,67,807, ,,
(*e*) ,, Rs. 2,89,997 and Rs. 1,32,649, ,,
(*f*) ,, Rs. 14,42,996 and Rs. 6,55,130, ,,
(*g*) ,, Rs. 34,717 and Rs. 14,891, ,,

} on account of

EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1924.

PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.	No. of Item
Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.		
R	R	R	R	R	R	R	R	R	R	R	R	
5,35,253	28,83,053	10,45,904	1,28,18,429	3,56,94,102	21,29,437	..	33,74,692	10,30,247	...	5,95,11,117	6,13,01,024	1
1,27,49,632	69,27,536	...	23,59,459	1,77,00,051	16,90,100	...	...	7,222	...	4,14,34,000	4,16,25,044	2
1,32,84,885	98,10,589	10,45,904	1,51,77,888	5,33,94,153	38,19,537	...	33,74,692	10,37,469	...	10,09,45,117	10,29,26,068	
31,76,250	*44,76,352*	*9,14,860*	*52,94,104*	*1,47,07,737*	*21,59,224*	...	*16,52,710*	*10,09,830*	...	*3,33,91,067*	*3,43,51,921*	3
1,01,08,635	53,34,237	1,31,044	98,83,784	3,86,86,416	16,60,313	...	17,21,982	27,639	...	6,75,54,050	6,85,74,147	4
38,91,940	49,21,930	17,16,150	53,48,666	85,08,567	12,80,189	...	20,39,216	19,55,182	...	2,96,61,840	3,08,54,590	5
62,16,695	4,12,307	—15,85,106	45,35,118	3,01,77,849	3,80,124	...	—3,17,234	—19,27,549	...	3,78,92,210	3,77,19,557	6
1,24,969	68,236	2,12,667	21,718	5,23,211	19,33,139	...	88,719	1,35,163	...	31,07,822	31,41,789	7
39,39,469	21,69,180	19,36,811	3,02,048	17,33,101	36,16,066	4,006	3,31,318	4,12,478	68,357	1,45,12,834	1,48,36,637	8
38,14,500	21,00,944	17,24,144	2,80,330	12,09,890	16,82,927	4,006	2,42,599	2,77,315	68,357	1,14,05,012	1,16,94,848	9
10,29,190	(c) 99,95,632	(d) 18,46,068	(e) 1,05,48,465	(f) 1,46,54,572	6,82,464	...	—14,913	(g) 23,11,979	...	4,10,53,457	4,11,92,147	10
11,34,08,508	13,07,84,499	4,10,84,341	14,89,80,632	24,69,66,599	3,49,93,771	...	6,09,15,015	4,66,86,962	...	82,38,20,327	85,80,79,254	11

	Central R	Provincial R	Total R
Accounts are kept (see III above)	—1,72,653	3,78,92,210	3,77,19,557
Capital Accounts are kept (see VI above)	—2,89,836	—1,14,05,012	—1,16,94,848
as recorded in (Accounts Nos. 2 & 3)	—4,62,489	2,64,87,198	2,60,24,709

not separately recorded in the accounts in the case of Works for which no capital accounts are kept.

expenditure in England and Exchange thereon

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY. During 1923-24.	CAPITAL OUTLAY. To end of 1923-24.	REVENUE, Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	REVENUE, Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R		R
A.—Irrigation works.	**Central Government.**					
	BALUCHISTAN.					
UNPRODUCTIVE	Shebo Canal	1	—177	8,12,987	11,677	...
	Khushdil Khan Canal	2	9,633	16,71,726	40,934	...
	Nari Weir Canal	3	19,593	5,99,215	17,516	
	TOTAL		29,049	30,83,928	70,127	...
	NORTH-WEST FRONTIER PROVINCE.					
PRODUCTIVE	Lower Swat River Canal	4	11,087	41,54,353	7,10,021	51,767
	Kabul River Canal	5	2,017	12,43,982	2,24,818	11,353
			13,104	53,98,335	9,34,839	63,120
UNPRODUCTIVE	Upper Swat River Canal (*a*)	6	96,537	2,14,68,284	7,67,425	48,920
	Paharpur Canal	7	...	9,05,444	...	...
	Suspense	8	...	—68	...	...
			96,537	2,23,73,660	7,67,425	48,920
	TOTAL		1,09,641	2,77,71,995	17,02,264	1,12,040
	RAJPUTANA.					
UNPRODUCTIVE	Tanks in Ajmer Sub-Collectorate	9	...	17,92,300	7,635	31,793
	Tanks in Beawar	10	...	11,39,475	6,533	28,560
	Tanks in Tadgarh	11	...	4,71,229	3,348	18,645
	TOTAL		...	34,03,004	17,516	79,004
	Total Central Government		1,38,690	3,42,58,927	17,89,907	1,91,044
	Provincial Governments.					
	GOVERNMENT OF MADRAS.					
PRODUCTIVE	Ganjam Minor River System	12	3,937	2,68,131	122	69,930
	Godavari Delta System	13	1,37,182	1,42,97,437	1,38,158	40,68,987
	Kistna Delta System	14	53,425	1,57,72,140	1,41,387	37,85,734
	Divi Pumping Project	15	4,33,828	24,56,525	2,096	2,00,587
	Penner river Canals System	16	1,114	57,28,918	2,543	5,51,772
	Poiney Anicut System	17	476	2,94,703	300	4,657
	Cheyeru Anicut System	18	17,360	4,87,779	1,384	52,912
	Tirukkoyilur Anicut System	19	...	3,76,172	2,253	77,016
	Shatiatope Anicut System	20	...	9,15,365	1,329	1,46,345
	Lower Coleroon Anicut System	21	...	18,71,557	5,239	4,31,881
	Toludur Project	22	1,46,750	23,39,438	...	...
	Cauvery Delta System	23	1,31,252	47,06,013	16,933	18,40,645
	Periyar System	24	46,358	1,93,63,681	15,305	8,45,980
	Srivaikuntam Anicut System	25	967	16,67,408	6,371	1,43,940
	Arkenkota Channel	26	...	1,40,769	411	18,385
	Palar Anicut	27	—105	23,39,544	1,989	1,12,836
	Valuru Anicut System	28	..	74,366	234	—528
	Chembrambaukam Tank	29	...	6,51,348	1,078	53,261
	Mehamattur Anicut System	30	...	73,372	150	21,355
	Vriddhachalam Anicut System	31	...	84,191	278	31,438
	Nandyar Channel System	32	...	63,231	296	5,486
	Marudur Anicut System	33	...	50,541	1,192	98,768
	Thadapalle Channel	34	...	1,64,755	1,724	62,175
	Kalingaroyen Channel	35	...	1,75,980	2,218	49,588
			10,22,544	6,53,63,364	3,92,990	1,26,73,150
	Carried over		10,22,544	6,53,63,364	3,92,990	1,26,73,150

(*a*) Hitherto classed as "Productive".

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924.

DURING 1923-24.		WORKING EXPENSES during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		Simple Interest at 3·3252 per cent on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 *less* ½ the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
..	11,677	15,796	—4,119	—·51	27,408	—31,527	—3·88	1
...	40,934	20,482	+20,452	+1·22	57,265	—36,813	—2·20	2
...	17,516	18,566	—1,050	—·18	28,834	—29,884	—4·99	3
...	70,127	54,844	+15,283	+·49	1,13,507	—98,224	—3·19	
...	7,61,788	1,48,185	+6,13,603	+14·77	1,37,409	+4,76,194	+11·46	4
..	2,36,171	79,134	+1,57,037	+12·62	43,909	+1,13,128	+9·09	5
...	9,97,959	2,27,319	+7,70,640	+14·28	1,81,318	+5,89,322	+10·92	
...	8,16,345	5,85,823	+2,30,522	+1·07	7,52,651	—5,22,129	—2·43	6
...	...	...	...	...	30,108	—30,108	—3·33	7
...	...	...	...	...	...	..	...	8
...	8,16,345	5,85,823	+2,30,522	+1·03	7,82,759	—5,52,237	—2·47	
...	18,14,304	8,13,142	+10,01,162	+3·60	9,64,077	+37,085	+·13	
....	39,428	55,682	—16,254	—·91	59,598	—75,852	—4·23	9
...	35,099	13,951	+21,148	+1·86	39,643	—18,495	—1·62	10
...	21,993	23,235	—1,242	—·26	15,925	—17,167	—3·64	11
...	96,520	92,868	+3,652	+·11	1,05,166	—1,11,514	—3·28	
...	19,80,951	9,60,854	+10,20,097	+2·98	11,92,750	—1,72,653	—·50	
3,496	66,556	42,972	+23,584	+8·80	9,039	+14,545	+5·42	12
2,03,272	40,53,873	6,74,183	+33,79,690	+23·64	5,01,052	+28,78,638	+20·13	13
1,88,295	37,38,826	4,69,365	+32,69,461	+20·73	5,35,141	+27,34,320	+17·34	14
7,648	1,95,035	1,34,255	+60,780	+2·47	82,497	—21,717	—·88	15
26,918	5,27,397	89,629	+4,37,468	+7·64	1,91,321	+2,46,147	+4·30	16
230	4,727	17,506	—12,779	—4·34	11,130	—23,909	—8·11	17
2,643	51,653	32,570	+19,083	+3·91	17,194	+1,889	+·39	18
3,851	75,418	16,795	+58,623	+15·58	12,731	+45,892	+12·20	19
7,317	1,40,357	26,823	+1,13,534	+12·40	30,441	+83,093	+9·08	20
21,594	4,15,526	1,57,718	+2,57,803	+13·78	62,280	+1,95,528	+10·45	21
...	...	2,625	—2,625	—·11	1,09,382	—1,12,007	—4·79	22
92,032	17,65,546	5,83,793	+11,81,753	+25·11	1,66,225	+10,15,528	+21·58	23
39,848	8,21,437	1,46,638	+6,74,799	+6·51	3,44,939	+3,29,860	+3·18	24
7,197	1,43,114	92,388	+50,726	+3·04	56,945	—6,219	—·37	25
919	17,877	3,348	+14,529	+10·32	4,681	+9,848	+7·00	26
5,591	1,09,234	54,815	+54,419	+2·33	78,185	—23,766	—1·02	27
—26	—268	626	—894	—1·20	2,727	—3,621	—4·87	28
2,663	51,676	1,522	+50 154	+7·70	21,944	+28,210	+4·33	29
1,068	20,437	5,232	+15,205	+20·72	2,502	+12,703	+17·31	30
1,872	30,144	6,699	+23,445	+27·85	2,799	+20,646	+24·52	31
274	5,508	5,161	+347	+·55	2,140	—1,793	—2·84	32
4,939	95,021	12,860	+82,161	+162·56	1,680	+80,481	+159·24	33
3,109	60,790	8,932	+51,858	+31·48	5,478	+46,380	+28·15	34
2,479	49,327	6,282	+43,045	+24·46	5,852	+37,193	+21·13	35
6,26,929	1,24,39,211	25,93,037	+98,46,174	+15·06	22,58,305	+75,87,869	+11·61	
6,26,929	1,24,39,211	25,93,037	+98,46,174	...	22,58,305	+75,87,869	...	

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PPOVINCES AND CANALS	Number of items.	CAPITAL OUTLAY. During 1923-24. For details see Account No. 34.	CAPITAL OUTLAY. To end of 1923-24. For details see Account No. 34.	REVENUE Direct Receipts for details see Accounts Nos. 35 and 33-A.)	REVENUE Irrigation Land Revenue collected in the Civil Department.
	Brought forward .	...	R 10,22,544	R 6,53,63,364	R 3,92,990	R 1,26,73,150
A—Irrigation works. UNPRODUCTIVE.	GOVERNMENT OF MADRAS—*contd.*					
	Nagavalli River System	36	3,939	16,81,029	547	78,638
	Kurnool Cuddapah Canal . . .	37	—9,798	2,33,07,827	11,929	3,37,986
	Rushikulya Project	38	8,781	47,31,245	3,974	1,69,167
	Mopad Project	39	...	21,93,275	650	22,723
	Venkatapuram Tank Project . . .	40	...	3,72,250	...	200
	Bhavanasi Project	41	...	2,49,450	...	5,109
	Siddapur Tank Project	42	...	7,91,038	...	2,172
	Kanniampaliam Anicut . . .	43	—1,537	1,25,299	...	...
	Madras Water Supply and Irrigation System.	44	2,078	15,31,614	39,456	12,834
	Panjampatti Reservoir	45	841	3,27,696	...	922
	Barur Tank	46	...	4,19,375	968	3,969
	Muniyeru Project	47	2,342	5,71,308	1,125	25,998
	Peddinayudu Tank of Chinnaraopalem .	48	...	62,098	1,600	544
	Jangameshwarapuram Tank Project .	49	...	61,253	...	1,172
	Atmakurru Tank	50	...	1,09,951	2	1,766
	Dondapad Tank	51	...	1,24,786	...	683
	Hajipuram Tank	52	...	2,78,774	1,005	3,590
	Ponnalur Tank	53	...	1,90,997	...	2,740
	Anamasamudram-Beraperu Tank . .	54	...	71,687	...	—1,876
	Yerur Tank	55	...	61,741	..	210
	Vamula Tank	56	...	62,186	...	...
	Sagileru System	57	...	4,47,108	37	—472
	Talapula Vanka Tank	58	...	66,283	...	...
	Cumbum Tank	59	...	83,985	...	10,003
	Markapur Tank Project	60	...	1,16,657	24	4,271
	Yellanur Tank Project	61	...	2,39,192	...	2,469
	Kocheruvu Tank Project . . .	62	...	1,24,605	...	—298
	Nagavaram Anicut and Supply Channel .	63	...	1,07,295	...	1,607
	Pelandorai Anicut System . . .	64	...	6,43,270	746	53,929
		...	6,646	3,92,03,274	62,063	7,39,456
	Total Irrigation .	...	10,29,190	10,45,66,638	4,55,053	1,34,12,606
B—Navigation, etc., works. UNPRODUCTIVE						
	Buckingham Canal	65	...	85,66,071	78,927	...
	Ganjam Gopalpur Canal . . .	66	...	1,43,100	223	...
	Vedaranniyam Canal	67	...	1,32,699	1,050	...
	Total Navigation .	...	...	88,41,870	80,200	...
	TOTAL GOVERNMENT OF MADRAS .	...	10,29,190	11,34,08,503	5,35,253	1,34,12,606
	Carried over .	...	10,29,190	11,34,08,508	5,35,253	1,34,12,606

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—*contd.*

DURING 1923-24.		WORKING EXPENSES during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		Simple Interest at 3·3252 per cent on Capital Outlay to end of 1916-17 and at 5·69 per cent on subsequent Outlay to end of 1923-24 *less* ½ the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure. (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
6,26,929	1,24,39,211	25,93,037	+98,46,174	...	22,58,305	+75,87,869	...	
3,313	75,872	17,267	+58,605	+3·49	56,861	+1,744	+·10	36
16,889	3,33,026	1,07,902	+2,25,124	+·97	7,85,702	—5,60,578	—2·41	37
8,396	1,64,745	84,984	+79,761	+1·69	1,58,426	—78,665	—1·66	38
964	22,409	4,529	+17,880	+·82	85,832	—67,952	—3·10	39
10	190	578	—388	—·10	12,998	—13,386	—3·60	40
255	4,854	2,862	+1,992	+·80	9,968	—7,976	—3·20	41
109	2,063	1,765	+298	+·04	26,401	—26,103	—3·30	42
...	...	3,589	—3,589	—2·86	6,502	—10,091	—8·05	43
642	51,648	22,602	+29,046	+1·84	53,359	—24,313	—1·54	44
27	895	...	+895	+·27	12,696	—11,801	—3·60	45
177	4,760	5,760	—1,000	—·24	13,945	—14,945	—3·56	46
1,300	25,823	8,879	+16,944	+2·97	18,986	—2,042	—·36	47
27	2,117	198	+1,919	+3·09	2,035	—146	—·24	48
59	1,113	517	+596	+·97	2,039	—1,443	—2·35	49
88	1,680	4,700	—3,020	—2·75	3,656	—6,676	—6·07	50
34	649	387	+262	+·21	4,149	—3,887	—3·11	51
180	4,415	724	+3,691	+1·32	9,270	—5,579	—2·00	52
137	2,603	4,466	—1,863	—·98	6,934	—8,797	—4·61	53
—94	—1,782	—927	—855	—1·19	2,384	—3,239	—4·52	54
10	200	...	+200	+·32	2,053	—1,853	—3·00	55
...	...	...	...	...	2,068	—2,068	—3·33	56
—23	—412	153	—565	—·13	14,867	—15,432	—3·45	57
...	...	...	...	...	2,204	—2,204	—3·33	58
500	9,503	668	+8,835	+10·52	2,793	+6,042	+7·19	59
214	4,081	1,753	+2,328	+1·99	3,879	—1,551	—1·33	60
99	2,370	1,463	+907	+·38	8,383	—7,476	—3·13	61
—15	—283	769	—1,052	—·84	4,352	—5,404	—4·34	62
50	957	...	+957	+·89	3,568	—2,611	—2·43	63
2,697	51,978	20,571	+31,407	+4·88	22,152	+9,255	+1·44	64
36,045	7,65,474	2,96,159	+4,69,315	+1·20	13,38,492	—8,69,177	—2·22	
6,62,974	1,32,04,685	28,89,196	+1,03,15,489	+9·86	35,96,797	+67,18,692	+6·43	
...	78,927	2,84,393	—2,05,466	—2·40	2,85,973	—4,91,439	—5·74	65
...	223	454	—231	—·16	4,758	—4,989	—3·49	66
...	1,050	2,207	—1,157	—·87	4,412	—5,569	—4·20	67
...	80,200	2,87,054	—2,06,854	—2·31	2,95,143	—5,01,997	—5·68	
6,62,974	1,32,84,885	31,76,250	+1,01,08,635	+8·01	38,91,940	+62,16,695	+5·48	
6,62,974	1,32,84,885	31,76,250	+1,01,08,635		38,91,940	+62,16,695		

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY. During 1923-24. For details see Account No. 34.	CAPITAL OUTLAY. To end of 1923-24. For details see Account No. 34.	REVENUE. Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	REVENUE. Irrigation Land Revenue collected in the Civil Department.
			₹	₹	₹	₹
	Brought forward		10,29,190	11,34,08,508	5,35,253	1,34,12,606
A—Irrigation works.	GOVERNMENT OF BOMBAY.					
PRODUCTIVE	Desert Canal	68	1,295	26,57,916	1,23,872	3,82,656
	Unharwah	69	...	7,70,854	2,424	2,30,541
	Begari Canal	70	9,503	23,96,376	50,560	6,32,288
	Eastern Nara Works	71	3,68,839	82,17,204	27,885	5,23,500
	Jamrao Canal	72	2,14,152	95,11,188	94,527	7,76,048
	Ghar Canal	73	11,201	6,43,570	15,858	8,82,721
	Alibhar Kacheri Canal	74	...	1,03,436	1,170	10,106
	Nawlakhi Canal	75	—7	1,31,633	838	1,42,248
	Fuleli Canal	76	3,26,544	28,76,813	58,013	7,00,566
	Marak Great Canal	77	13,715	4,41,887	5,617	1,02,003
	Sarfrazwah Canal	78	..	1,18,559	2,729	33,410
	Hasanaliwah Canal	79	1,669	2,91,598	623	42,764
	Sukkur Canal	80	3,156	14,21,461	5,489	1,98,429
	Gadikeri Tank	81	...	16,363	....	1,301
	Mavinkop Tank	82	...	30,185	....	1,978
	Kalri Canal (a)	83	4,180	75,398	1,153	46,423
	Pinyari Canal	84	2,80,027	8,83,510	5,497	2,60,248
	Indus Canal Right Bank	85	...	86,927	1,467	73,239
	Indus Canal Left Bank	86	...	2,52,978	2,649	1,08,903
	Sind Canal and Branches	87	4,671	8,22,853	5,676	2,47,220
	Rajib Chiti and Garanj Canals	88	6,996	2,72,254	1,251	89,449
	Canals in Rohri	89	1,939	1,81,776	4,551	1,49,329
	Garkino Canal	90	77,294	1,00,180	...	...
	Shahada Channel	91	1,882	63,913	5,291	5,958
	Western Nara and Pritchard Canal	92	...	20,30,970	13,686	7,67,973
	Philta Canal	93	...	25,670	207	9,724
	Marviwah	94	...	9,507	...	13,195
	Ghao Mahammdo	95	...	1,06,040	6,338	1,60,057
	Kari Shumali	96	...	15,191	2,770	68,698
	Nasirwah	97	...	45,640	1,722	70,455
	Indus Canal—other Canals (Fuleli District)	98	...	1,11,146	1,053	71,476
	Dambhro Canal	99	....	50,514	283	31,357
	Lloyd Barriage and Canals Construction Scheme.	100	37,80,203	53,84,808	...	...
	TOTAL PRODUCTIVE		51,07,259	4,01,47,712	4,41,699	68,84,763
UNPRODUCTIVE.	Dad Canal	101	459	25,86,037	2,416	2,65,216
	Nasrat Canal	102	1,718	18,08,565	867	1,65,223
	Mahiwah Canal	103	4,791	13,94,499	405	1,371
	Suttah Canal	104	3,677	1,77,705	—83	24,059
	Futelao Tank	105	...	1,07,356	405	...
	Chankapur Tank	106	6,244	19,31,695	53,881	...
	Godavari Canal	107	10,422	97,55,157	5,56,441	...
	Nira Canal including Shetphal Tank	108	20,158	62,67,740	5,93,561	...
	Budhihal Tank	109	256	4,92,348	...	...
	Dharma Canal	110	...	95,509	2,003	—2,391
	Pravara River Canal	111	7,76,500	1,30,65,071	1,13,610	...
	Victoria Tank	112	—129	62,614	...	..
	Nira Right Bank Canal	113	39,77,595	3,01,84,427	...	...
	Krishna Canal	114	983	8,93,962	72,934	...
	Gokak Canal—Extension Project	115	35,669	96,391	...	...
	Mutha Canal including Matoba Tank	116	...	62,44,640	3,28,296	52
	Gokak Canal, 1st Section and Storage Works	117	...	13,01,750	67,697	...
	Mhaswad Tank	118	...	20,05,553	58,177	...
	Maladevi Tank	119	..	3,02,041	...	...
	Hathmati and Kharicut Canal	120	...	12,43,648	53,754	...
	Parvara River Works—Lakh Canal	121	..	3,52,446	2,091	225
	Kadwa River Works	122	1,243	9,72,984	51,002	594
	Lower Panjhra River Works	123	...	4,45,382	16,629	9,947
	Ekruk Tank	124	...	12,28,117	1,37,778	...
	Seharwah Canal	125	—126	23,269	...	...
	Pravara River Works—Left Bank (b)	126	...	3,24,317	2,20,942	76
	Jamda Canal	127	...	9,94,136	7,108	...
	Carried over	...	48,39,162	8,44,12,359	23,34,994	4,64,372
			10,29,190	11,34,08,508	5,35,253	1,34,12,606

(a) The system came into operation during 1922-23.
(b) This work is a part of the Pravara Canal Project and is kept separate pending the completion of that project.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—*contd.*

DURING 1923-24.			EXCLUDING INTEREST.			INCLUDING INTEREST.		
Less—Collection charges in the Civil Department.	TOTAL REVENUE.	Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A).	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	Simple Interest at 3·3252 per cent. on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 *less* ½ the Outlay of the year.	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	Number of Items.
R	R	R	R	R	R	R	R	
6,62,974	1,32,84,885	31,76,250	+1,01,08,635		38,91,940	+62,16,695		
23,057	4,83,471	1,83,300	+3,00,171	+11·29	88,747	+2,11,424	+7·95	68
13,770	2,19,195	64,112	+1,55,083	+20·12	25,698	+1,29,385	+16·78	69
40,766	6,99,082	1,99,597	+4,92,485	+20·55	79,982	+4,12,503	+17·21	70
31,426	5,19,959	3,32,767	+1,87,192	+2 28	2,96,736	—1,09,544	—1·33	71
21,336	8,49,239	5,17,099	+3,32,140	+3·49	3,32,091	+49	+·0005	72
52,927	8,45,652	2,21,590	+6,24,062	+96·97	23,331	+6,00,731	+93·34	73
578	10,698	—1,083	+11,781	+11·39	5,337	+6,444	+6·23	74
8,522	1,34,564	37,879	+96,685	+73·45	5,138	+91,547	+69·55	75
43,080	7,13,499	2,33,495	+4,80,004	+16·69	1,08,890	+3,71,114	+12·90	76
6,038	1,01,582	36,798	+64,784	+14·68	19,819	+44,965	+10 19	77
2,011	34,128	17,493	+16,635	+14·03	3,942	+12,693	+10·71	78
2,507	40,880	29,452	+11,428	+3·92	9,688	+1,740	+·60	79
12,035	1,91,883	1,17,460	+74,423	+5·24	48,518	+25,905	+1·82	80
130	1,171	949	+222	+1·36	544	—322	—1·97	81
198	1,780	379	+1,401	+4·64	1,004	+397	+1·32	82
2,756	44,820	44,172	+648	+·86	2,646	—1,998	—2·65	83
15,341	2,50,404	1,65,362	+85,042	+9·63	30,510	+54,532	+6·17	84
4,328	70,378	36,627	+33,751	+38·83	3,946	+29,805	+34·29	85
6,506	1,05,046	63,071	+41,975	+16·59	9,457	+32,518	+12·85	86
14,543	2,38,353	71,336	+1,67,017	+20·30	29,728	+1,37,289	+16·68	87
5,302	85,398	12,991	+72,407	+26·60	9,362	+63,045	+23·16	88
8,893	1,45,487	1,48,607	—3,120	—1·72	7,517	—10,637	—5·85	89
...	...	...	...	...	3,501	—3,501	—3·49	90
858	10,391	4,150	+6,241	+9·76	2,141	+4,100	+6·41	91
45,730	7,35,929	3,50,045	+3,85,884	+19·06	69,534	+3,16,350	+15·58	92
553	9,378	4,618	+4,760	+18·62	875	+3,885	+15·19	93
738	12,457	13,132	—675	—7·10	316	—991	—10·42	94
9,755	1,57,140	68,829	+88,311	+83·28	3,840	+84,471	+79·66	95
4,053	67,415	30,196	+37,219	+245·01	623	+36,596	+240·91	96
4,140	68,037	22,110	+45,927	+100·63	1,747	+44,180	+96·80	97
4,229	68,300	31,976	+36,324	+32·68	4,661	+31,663	+28·49	98
1,856	29,784	17,880	+11,904	+23·57	1,738	+10,166	+20·13	99
...	...	...	...	...	1,83,112	—1,83,112	—3·40	100
3,87,962	69,38,500	30,76,389	+38,62,111	+9·62	14,14,719	+24,47,392	+6·09	
15,416	2,52,216	1,14,143	+1,38,073	+5·34	86,201	+51,872	+2·01	101
9,072	1,57,018	1,10,253	+46,765	+2·59	60,020	—13,255	—·73	102
—156	1,932	1,59,948	—1,58,016	—11·33	46,551	—2,04,567	—14·67	103
1,387	22,639	5,162	+17,477	+9·83	5,892	+11,585	+6·52	104
13	392	1,454	—1,062	—·99	3,570	—4,632	—4·31	105
2,664	51,217	30,703	+20,514	+1·04	69,044	—48,530	—2·46	106
27,426	5,29,015	2,20,446	+3,08,569	+3·16	3,29,618	—21,049	—·22	107
29,051	5,64,510	2,01,383	+3,63,127	+5·79	2,11,885	+1,51,242	+2·41	108
...	...	...	...	...	16,395	—16,395	—2·33	109
—134	—254	1,187	—1,441	—1·51	3,412	—4,853	—5·09	110
5,539	1,08,071	60,849	+47,222	+·36	5,66,567	—5,19,345	—3·97	111
...	...	...	...	...	2,276	—2,276	—3·63	112
...	...	...	...	...	13,50,365	—13,50,365	—4·47	113
2,505	70,429	21,483	+48,946	+5·47	29,722	+19,224	+2·15	114
...	...	...	...	...	4,470	—4,470	—4·64	115
12,466	3,15,882	1,17,203	+1,98,679	+3·18	(a) 2,07,326	—8,647	—·14	116
2,465	65,172	14,149	+51,023	+3·92	43,286	+7,737	+·59	117
2,550	50,627	14,065	+36,562	+1·82	66,688	—30,126	—1·50	118
...	...	...	...	...	10,043	—10,043	—3·33	119
2,249	51,565	33,079	+18,486	+1·40	41,417	—22,931	—1·84	120
71	2,245	3,483	—1,238	—·35	11,720	—12,958	—3·68	121
2,415	49,181	16,730	+32,451	+3·34	32,347	+104	+·01	122
2,174	24,402	2,328	+22,074	+4·96	14,810	+7,264	+1·63	123
6,541	1,31,237	13,574	+1,17,663	+9·58	40,837	+76,826	+6·26	124
...	...	...	...	...	1,612	—1,612	—5·70	125
11,000	2,10,018	85,221	+1,24,797	+38·43	10,784	+1,14,013	+35·15	126
303	6,805	8,259	—1,454	—·15	33,127	—34,581	—3·48	127
1,35,017	26,64,259	12,35,042	+14,29,217	+1·69	32,99,985	—18,70,768	—2·22	
6,62,974	1,32,84,885	31,76,250	+1,01,08,635		38,91,940	+62,16,695		

(a) In the calculation of this figure a sum of Rs. 13,60,525 credited to the Capital Account of the Mutha Canal Project in 1916-19 on account of the separation of Poona Water Works has been taken in reduction of the Capital outlay to end of 1916-17, as the credits really relate to expenditure incurred during that period.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY. During 1923-24. For details see Accounts No. 34	CAPITAL OUTLAY. To end of 1923-24. For details see Accounts No. 34	REVENUE. Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	REVENUE. Irrigation Land Revenue collected in the Civil Department.
			R	R	R	R
	Brought forward		10,29,190	11,34,08,508	5,35,253	1,34,12,606
A—Irrigation works.	GOVERNMENT OF BOMBAY—*contd.*		51,07,259	4,01,47,712	4,41,699	68,84,763
	Brought forward		48,39,462	8,44,12,359	23,34,904	4,64,372
UN-PRODUCTIVE	Bhatodi Tank	128	...	3,52,685	6,835	1,884
	Shirsuphal Tank	129	...	2,12,199	7,367	...
	Bhadalwadi Tank	130	...	2,13,115	4,921	...
	Koregaon Tank	131	...	37,923	661	...
	Ashti Tank	132	2,751	7,62,493	26,183	...
	Rewari Canal	133	....	56,771	2,856	...
	Wangroli Tank	134	...	2,42,512	2,198	...
	Tranza Nagrama Tank	135	...	2,38,032	393	...
	Savli Tank	136	...	2,34,179	3,324	...
	Sahiat Tank	137	....	1,58,452	3,815	...
	Suki River	138	...	15,139	...	...
	Pathri Tank	139	....	6,27,825	4,775	...
	Upper Man River Works	140	...	4,15,835	4,961	...
	Yerla River Irrigation Works	141	5,419	7,32,975	14,617	...
	Maini Tank	142	3,834	4,65,960	9,091	...
	Muchkundi Tank	143	....	1,40,217	590	...
	Madag Tank	144	...	1,61,248	1,308	...
	Asundi Tank	145	...	60,741	922	687
	Parsul Tank	146	...	2,08,007	1,442	...
	Dambal Tank	147	...	60,847	1,622	916
	Medleri Tank	148	...	78,354	1,150	...
	Hartala Tank	149	...	47,948	899	...
	Mhoswa Tank	150	...	1,28,781	1,794	...
	Kasurdi Tank	151	...	40,812	611	...
	Chikhli Canal	152	...	53,803	1,889	
	Gokak Canal Second Section	153	...	1,76,306	...	...
	Baghar Canal (*a*)	154	36,815	2,67,685	1,953	75,906
	Dadu Canal	155	...	28,249	273	32,422
	Nawlakhi Abandoned Project	156	...	5,112	...	...
	Suspense	157	92	223	...	...
			48,88,373	9,06,36,787	24,41,354	5,76,187
	TOTAL GOVERNMENT OF BOMBAY		99,95,632	13,07,84,499	28,83,053	74,60,950
A—Irrigation works	GOVERNMENT OF BENGAL.					
UN-PRODUCTIVE	Midnapure Canal	158	...	83,10,888	2,21,857	...
B.—Navigation, etc., works.						
PRODUCTIVE	Grand Tank Canal	159	4,45,723	66,96,029	...	...
UN-PRODUCTIVE	Calcutta and Eastern Canals	160	—80,183	94,15,248	4,70,123	...
	Madaripur Bheel Route	161	4,70,155	67,24,952	2,67,656	...
	Hijili Tidal Canal	162	...	25 50,805	86,268	...
	Purchase of Dredgers	163	6,67,806	67,10,023	...	...
	Dredging Bidyadhari	164	3,42,567	6,76,396	...	...
			14,00,345	2,60,77,424	8,24,047	...
	TOTAL—NAVIGATION, EMBANKMENT, ETC.		18,46,068	3,27,73,453	8,24,047	...
	TOTAL GOVERNMENT OF BENGAL		18,46,068	4,10,84,341	10,45,904	...
	Carried over		1,28,70,890	28,52,77,348	44,64,210	2,(8,73,556

(*a*) The system came into operation during the year 1922-23.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—*contd.*

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A.)	EXCLUDING INTEREST.		Simple Interest at 3·3252 per cent. on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 less ½ the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
6,62,974	1,32,84,885	31,76,250	+1,01,08,635		38,91,940	+62,16,695		
3,87,962	69,38,500	30,76,389	+38,62,111		14,14,719	+24,47,392		
1,35,017	26,64,259	12,35,042	+14,29,217		32,99,985	—18,70,768		
348	8,371	9,941	—1,570	—·45	11,727	—13,297	—3·77	128
183	7,184	2,826	+4,358	+2·05	7,056	—2,698	—1·27	129
232	4,689	2,962	+1,727	+·81	7,087	—5,360	—2·05	130
26	635	1,546	—911	—2·40	1,281	—2,172	—5·73	131
821	25,362	6,091	+19,271	+2·53	25,405	—6,134	—·80	132
107	2,749	2,566	+183	+·32	1,888	—1,705	—3·00	133
80	2,118	5,265	—3,147	—1·30	8,148	—11,295	—4·66	134
2	391	2,689	—2,298	—·97	7,915	—10,213	—4·29	135
145	3,179	4,896	—1,717	—·73	7,787	—9,504	—4·06	136
134	3,681	4,743	—1,062	—·67	5,269	—6,331	—4·00	137
...	...	...	...	...	503	—503	—3·32	138
220	4,555	5,350	—795	—·13	20,876	—21,671	—3·45	139
244	4,717	2,635	+2,082	+·50	13,827	—11,745	—2·82	140
637	13,980	17,515	—3,535	—·48	24,536	—28,071	—3·83	141
338	8,753	4,288	+4,465	+·96	15,476	—11,011	—2·36	142
29	561	5,838	—5,277	—3·76	4,663	—9,940	—7·09	143
32	1,276	2,199	—923	—·57	5,362	—6,285	—3·90	144
114	1,495	1,076	+419	+·69	2,020	—1,601	—2·63	145
66	1,376	1,279	+97	+·05	6,917	—6,820	—3·28	146
108	2,430	1,376	+1,054	+1·73	2,023	—969	—1·59	147
56	1,094	1,076	+18	+·02	2,605	—2,587	—3·30	148
17	882	857	+25	+·05	1,594	—1,569	—3·27	149
9	1,785	1,718	+67	+·05	4,282	—4,215	—3·27	150
2	609	953	—344	—·84	1,357	—1,701	—4·17	151
69	1,820	927	+893	+1·66	1,789	—896	—1·66	152
...	...	...	...	...	5,863	—5,863	—3·32	153
4,504	73,355	36,819	+36,536	+13·65	8,870	+27,666	+10·33	154
1,912	30,783	37,490	—6,707	—23·74	940	—7,647	—27·07	155
...	...	...	...	...	170	—170	—3·32	156
...	...	...	...	...	10	—10	...	157
1,45,452	28,72,989	13,99,963	+14,72,126	+1·62	35,07,211	—20,35,085	—2·24	
5,33,414	98,10,589	44,76,352	+53,34,237	+4·08	49,21,930	+4,12,307	+·31	
...	2,21,857	2,00,907	+20,950	+·25	2,76,395	—2,55,445	—3·07	158
...	...	...	...	...	3,67,210	—3,67,210	—5·48	159
...	4,70,123	6,43,744	—1,73,621	—1·84	3,17,717	—4,91,338	—5·22	160
...	2,67,656	45,169	+2,22,487	+3·31	2,78,466	—55,979	—·83	161
...	86,268	23,336	+62,932	+2·47	84,820	—21,888	—·86	162
...	...	1,704	—1,704	—·03	3,62,801	—3,64,505	—5·43	163
...	...	...	...	...	28,741	—28,741	—4·25	164
...	8,24,047	7,13,953	+1,10,094	+·42	10,72,545	—9,62,451	—3·69	
...	8,24,047	7,13,953	+1,10,094	+·34	14,39,755	—13,29,661	—4·06	
...	10,45,904	9,14,860	+1,31,044	+·32	17,16,150	—15,85,106	—3·86	
11,96,388	2,41,41,378	85,67,462	+1,55,73,916		1,05,80,020	+50,43,896		

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY. During 1923-24. (For details see Account No. 34.)	CAPITAL OUTLAY. To end of 1923-24. (For details see Account No. 34.)	REVENUE. Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	REVENUE. Irrigation Land Revenue collected in the Civil Department.
			R	R	R	R
	Brought forward		1,28,70,690	28,52,77,348	44,64,210	2,08,73,556
A.—Irrigation Works.	GOVERNMENT OF UNITED PROVINCES.					
PRODUCTIVE	Ganges Canal	165	—17,837	3,77,09,280	55,98,215	11,79,115
	Lower Ganges Canal	166	26,261	3,80,20,274	32,68,958	7,58,335
	Agra Canal	167	4,794	1,14,59,109	8,63,386	...
	Eastern Jumna Canal	168	39,147	50,77,285	19,79,857	3,14,219
	Dun Canal	169	53,070	16,28,824	1,25,338	24,980
	Bijnor Canal	170	...	5,16,458	65,977	14,984
	Garai Canal	171	1,498	8,47,064	65,579	...
	Rohilkhand Canal	172	2,265	28,71,992	1,89,190	59,370
	Sarda Kichha Feeder	173	34,64,851	1,13,49,089	...	...
	Sarda Oudh Canal	174	66,71,374	1,04,26,888	...	...
			1,02,45,423	12,09,06,263	1,21,56,500	23,51,003
UN-PRODUCTIVE	Betwa Canal	175	5,503	80,66,498	2,58,936	2,860
	Ken Canal	176	3,839	58,40,522	1,96,424	...
	Dhasan Canal	177	4,420	48,84,669	1,07,679	1,592
	Pahuj and Garhmau Canals	178	—287	8,05,111	15,149	826
	Ghori Nadi Scheme	179	325	4,09,927	1,840	...
	Ghaggar Canal	180	9,090	40,05,944	38,156	...
	Majhgawan Tank	181	1,592	4,13,675	11,356	...
	Hamirpur Lakes	182	168	18,238	7,756	1,763
	Kulpahar Tank	183	3,554	1,36,035	192	...
	Sukhra Canal	184	6,037	2,23,464	1,380	...
	Barwar Lake	185	5,828	6,87,707	...	...
	Batkhara Tank	186	1,675	4,33,685	...	...
	Jaiwanti Tank	187	1,17,015	3,50,258	...	...
	Raipur Tank	188	20,718	1,04,486	...	...
	Bela Sagar Lake	189	11,709	16,457	...	...
	Tanks in Banda District	190	1,419	92,450	1,273	...
	Rampur Kalyngarh Tank	191	16,714	74,439	...	...
	Aunjhar Tank	192	25,671	1,16,493	...	...
	Kitham Reservoir	193	57,388	2,36,302	...	...
	Kamalpura Tank	194	492	17,000	...	...
	Ghazi-ud-din Haidar Canal	195	10,172	2,52,816	...	...
	Jhansi Lakes	196	...	79,506	8,850	1,415
	Seori Lakes	197	...	1,81,572	4,050	...
	Kalyanpur Tank and Canals—Lalitpur Lakes	198	...	73,075	1,788	...
	Kotra Khamba Tank—Banda Lakes	199	...	63,040	273	...
	Khaptia Tank—Banda Lakes	200	...	1,19,555	2,015	...
	Manikpur Tank Do.	201	...	60,288	1,741	...
	Bara Muaffi Tank Do.	202	...	75,764	1,271	...
	Nagarpur Tank	203	...	43,804	1,300	...
	Belan Canal	204	...	33,815	...	...
	Bundelkhand Irrigation Survey	205	...	1,58,274	...	...
			3,03,042	2,80,74,369	6,61,929	3,456
	TOTAL GOVERNMENT OF UNITED PROVINCES		1,05,48,465	14,89,80,632	1,28,18,429	23,59,459
	Carried over		2,34,19,355	43,42,57,980	1,72,82,639	2,32,33,015

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—*contd.*

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTERESTS.		Simple Interest at 3·3252 per cent. on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 *less* ½ the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less: Collection charge in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
11,96,388	2,41,41,378	85,67,462	+1,55,73,916		1,05,30,020	+50,43,896		
...	67,77,330	17,82,304	+49,95,026	+13·25	12,84,104	+37,10,922	+9·84	165
...	40,27,293	13,85,715	+26,41,578	+6·77	13,01,731	+13,39,847	+3·43	166
...	8,63,386	4,24,400	+4,38,986	+3·83	3,81,611	+57,375	+·50	167
...	22,94,076	6,09,939	+16,84,137	+33·17	1,72,723	+15,11,414	+29·77	168
...	1,50,318	80,425	+69,893	+4·29	59,607	+10,286	+·63	169
...	80,961	40,401	+40,560	+7·85	22,135	+18,425	+3·57	170
...	65,579	30,737	+34,842	+4·11	31,020	+3,822	+·45	171
...	2,48,560	1,72,571	+75,989	+2·65	96,587	—20,598	—·72	172
...	...	...	...	...	5,70,780	—5,70,780	—5·03	173
...	...	...	...	...	4,25,471	—4,25,471	—4·08	174
...	1,45,07,503	45,26,492	+99,81,011	+8·25	43,45,769	+56,35,242	+4·66	
...	2,61,796	2,49,765	+12,031	+·15	2,69,877	—2,57,846	—3·20	175
...	1,96,421	1,88,907	+7,517	+·13	1,94,118	—1,86,601	—3·19	176
...	1,09,271	1,52,662	—43,391	—·89	1,65,741	—2,09,132	—4·28	177
...	15,975	18,490	—2,515	—·31	26,770	—29,285	—3·64	178
...	1,840	6,332	—4,492	—1·10	14,086	—18,578	—4·53	179
...	38,156	94,341	—56,185	—1·40	1,49,279	—2,05,464	—5·13	180
...	11,356	9,823	+1,533	+·37	14,786	—13,253	—3·20	181
...	9,519	7,653	+1,866	+10·23	890	+976	+5·35	182
...	192	1,713	—1,521	—1·12	7,639	—9,160	—6·73	183
...	1,880	3,812	—1,932	—·86	7,717	—9,649	—4·32	184
...	...	5,697	—5,697	—·83	33,880	—39,577	—5·75	185
...	...	...	...	...	23,151	—23,151	—5·34	186
...	...	...	...	...	16,571	—16,571	—4·73	187
...	...	...	...	...	5,356	—5,356	—5·13	188
...	...	...	...	...	603	—603	—3·66	189
...	1,273	4,176	—2,903	—3·14	3,802	—6,705	—7·25	190
...	...	...	...	...	3,760	—3,760	—5·05	191
...	...	...	...	...	5,898	—5,898	—5·06	192
...	...	...	...	...	11,813	—11,813	—5·00	193
...	...	...	...	...	953	—953	—5·61	194
...	...	...	...	...	14,864	—14,864	—5·88	195
...	10,265	10,879	—614	—·77	2,706	—3,320	—4·18	196
...	4,050	3,162	+888	+·49	6,920	—6,032	—3·32	197
...	1,788	3,639	—1,851	—2·53	2,430	—4,281	—5·86	198
...	273	1,417	—1,144	—1·81	2,096	—3,240	—5·14	199
...	2,015	1,448	+567	+·47	4,006	—3,439	—2·88	200
...	1,741	1,342	+399	+·66	1,991	—1,592	—2·64	201
...	1,271	1,026	+245	+·32	3,072	—2,827	—3·73	202
...	1,300	1,328	—28	—·06	1,751	—1,779	—4·06	203
...	...	...	...	...	1,108	—1,108	—3·33	204
...	...	...	...	...	5,263	—5,263	—3·33	205
...	6,70,385	7,67,612	—97,227	—·35	10,02,897	—11,00,124	—3·92	
...	1,51,77,888	52,94,104	+98,83,784	+6·63	53,48,666	+45,35,118	+3·04	
11,96,388	3,93,19,266	1,38,61,586	+2,54,57,700		1,58,78,686	+95,79,014		

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORKS.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY. During 1923-24. For details see Account No. 34.	CAPITAL OUTLAY. To end of 1923-24. For details see Account No. 34.	REVENUE. Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	REVENUE. Irrigation Land revenue collected in the Civil Department.
			R	R	R	R
	Brought forward	...	2,34,19,355	43,42,57,980	1,72,82,639	2,32,33,015
A.—Irrigation Works—	GOVERNMENT OF PUNJAB—					
PRODUCTIVE	Western Jumna Canal	206	—1,44,333	1,78,68,333	38,49,786	2,24,935
	Upper Bari Doab Canal	207	78,766	2,06,24,654	47,49,199	8,70,023
	Central Work Shops	208	—59,653	11,91,817	1,61,955	...
	Lower Chenab Canal	209	5,59,027	3,32,93,362	97,66,949	89,31,113
	Sirhind Canal	210	31,304	2,49,74,612	45,46,252	1,28,000
	Lower Jhelum Canal	211	2,29,857	1,82,77,171	31,20,297	18,01,489
	Sidhnai Irrigation Canal	212	4,436	12,91,990	2,41,833	5,39,498
	Indus Inundation Canal	213	—821	28,98,211	3,09,281	3,31,574
	Upper Sutlej Inundation Canal	214	—9,105	17,17,025	6,10,946	3,68,527
	Upper Chenab Canal	215	6,27,226	3,58,18,874	26,89,861	8,49,202
	Upper Jhelum Canal	216	—1,39,458	4,34,31,276	13,99,309	4,63,068
	Lower Bari Doab Canal	217	—3,31,694	2,17,21,751	35,73,716	23,37,158
	Sutlej Valley Project	218	1,37,87,050	2,11,13,592	..	...
	Muzaffargarh Inundation Canal Project	219	—6,505	9,84,561	2,80,086	3,84,245
	Chenab Inundation Canal Project	220	31,375	11,66,831	2,82,326	3,54,288
		...	1,46,53,972	24,63,74,060	3,55,81,836	1,76,46,120
UN-PRODUCTIVE	Shahpur Canal Project	221	600	2,15,290	1,11,180	32,330
	Ghaggar Canal	222	...	3,77,249	1,086	21,601
		...	600	5,92,539	1,12,266	53,931
	TOTAL GOVERNMENT OF PUNJAB	...	1,46,54,572	24,69,66,599	3,56,94,102	1,77,00,051
A.—Irrigation Works—	GOVERNMENT OF BURMA—					
PRODUCTIVE	Mandalay Canal Project	223	40,191	56,40,000	3,99,808	72,155
	Shwebo Canal Project	224	48,030	60,69,618	8,92,716	1,87,234
	Mon Canals	225	45,923	61,72,977	1,79,449	61,078
	Ye-u Canal	226	1,44,107	55,77,199	1,96,133	3,28,736
	Man Canal	227	12,660	15,840	...	...
	Kinda Canal	228	56,247	67,119	...	...
		...	3,47,158	2,35,42,753	16,68,106	6,49,203
UN-PRODUCTIVE.	Panlaung River Improvement Scheme	229	6,983	6,983	...	...
	Kyat Kon Tank	230	6,503	44,978	...	...
		...	13,486	51,961	...	...
B.—Navigation etc., works—	TOTAL A—IRRIGATION	...	3,60,644	2,35,94,714	16,68,106	6,49,203
PRODUCTIVE	Twante Canal	231	27,868	48,87,978	4,55,682	...
	Sittang Embankment	232	49,084	2,45,494	...	...
	Irrawaddy Embankments	233	...	37,00,211	1,805	8,93,605
	Thongwa Island Embankments	234	...	2,22,594	904	69,354
	Yandoon Island Embankment	235	175	12,09,641	439	62,410
	Embankment Division Dredger	236	...	...	...	...
		...	76,627	1,02,65,918	4,58,830	10,25,369
UN-PRODUCTIVE	Yenwe River Embankment extension	237	2,45,193	10,09,333	...	...
	Yenwe River Embankment	238	...	1,23,806	2,501	15,528
		...	2,45,193	11,33,139	2,501	15,528
	TOTAL GOVERNMENT OF BURMA	...	6,82,464	3,49,93,771	21,29,437	16,90,100
A.—Irrigation Works—	GOVERNMENT OF BIHAR AND ORISSA—					
UN-PRODUCTIVE.	Sone Canal Project	239	—55,920	2,59,19,243	26,70,673	...
	Orissa Canal ,,	240	30,797	2,65,76,534	6,59,095	...
	Trebeni Canal	241	5,048	78,37,784	37,393	...
	Dhaka Canal	242	5,162	5,80,985	7,531	...
	Ghora Katora Reservoir	243	...	469	...	...
	TOTAL GOVERNMENT OF BIHAR AND ORISSA.	...	—14,913	6,09,15,015	33,74,692	...
	Carried over	...	3,87,41,478	77,71,33,365	5,84,80,870	4,26,23,166

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—*contd.*

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		Simple Interest at 3·3252 per cent. on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 *less* ½ the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
11,96,388	3,93,19,266	1,38,61,566	+2,54,57,700	...	1,58,78,686	+95,79,014		
...	40,74,721	14,53,246	+26,21,475	+14·67	6,21,567	+19,99,908	+11·19	206
...	56,19,222	14,25,017	+41,94,205	+20·33	6,90,281	+35,03,924	+16·99	207
...	1,61,955	30,277	+1,31,678	+11·05	49,704	+81,974	+6·88	208
...	1,86,98,062	26,36,092	+1,60,61,970	+48·24	11,31,709	+1,49,30,261	+44·84	209
...	46,74,252	12,36,291	+34,37,961	+13·77	8,43,587	+25,94,374	+10·39	210
...	49,21,786	9,58,793	+39,62,993	+21·68	6,65,860	+32,97,133	+18·04	211
...	7,81,331	1,02,943	+6,78,388	+52·51	42,757	+6,35,631	+49·20	212
...	6,43,805	8,27,379	—1,83,574	—6·33	96,305	—2,79,879	—9·66	213
...	9,79,473	6,91,493	+3,87,980	+22·60	57,312	+3,30,668	+19·26	214
...	35,39,063	14,26,304	+21,12,759	+5·90	12,07,665	+9,05,094	+2·53	215
...	18,62,467	13,05,981	+5,56,486	+1·28	14,58,069	—9,01,583	—2·08	216
...	59,70,874	18,81,564	+40,89,310	+18·83	7,38,943	+33,50,367	+15·42	217
...	...	...	...	...	8,09,109	—8,09,109	—3·83	218
...	6,64,331	4,63,974	+2,00,357	+20·35	35,519	+1,64,838	+16·74	219
...	6,36,614	1,75,550	+4,61,064	+39·51	39,991	+4,21,073	+36·09	220
	5,32,27,956	1,45,14,904	+3,87,13,052	+15·71	84,88,378	+3,02,24,674	+12·27	
...	1,43,510	1,57,361	—13,851	—6·43	7,363	—21,214	—9·35	221
...	22,687	35,472	—12,785	—3·39	12,826	—25,611	—6·79	222
	1,66,197	1,92,833	—26,636	—4·50	20,189	—46,825	—7·90	
...	5,33,94,153	1,47,07,737	+3,86,86,416	+15·66	85,08,567	+3,01,77,849	+12·22	
...	4,71,963	1,95,219	+2,76,744	+4·91	1,87,706	+89,038	+1·58	223
...	10,79,950	3,36,571	+7,43,379	+12·25	2,07,552	+5,35,827	+8·83	224
...	2,40,527	1,42,655	+97,872	+1·59	2,20,122	—1,22,250	—1·98	225
...	5,24,869	2,71,952	+2,52,917	+4·54	2,29,127	+23,790	+·43	226
...	...	...	...	...	541	—541	—3·42	227
...	...	...	...	...	2,219	—2,219	—3·81	228
...	23,17,309	9,46,397	+13,70,912	+5·82	8,47,267	+5,23,645	+2·22	
...	...	...	...	...	185	—185	—2·65	229
...	...	...	...	...	2,388	—2,388	—5·31	230
...	...	...	...	...	2,573	—2,573	—4·95	
...	23,17,309	9,46,397	+13,70,912	+5·81	8,49,840	+5,21,072	+2·21	
...	4,55,682	9,573	+4,46,109	+9·13	(*a*)1,64,634	+2,81,475	+5·76	231
...	...	...	...	...	12,572	—12,572	—5·12	232
...	8,95,410	8,69,016	+26,394	+·71	1,23,039	—96,645	—2·61	233
...	70,258	16,177	+54,081	+24·30	7,402	+46,679	+20·97	234
...	62,849	1,71,522	—1,08,673	—8·99	67,413	—1,76,086	—14·56	235
...	...	43,687	—43,687	...	...	—43,687	...	236
	14,84,199	11,09,975	+3,74,224	+3·65	3,75,060	—836	—·01	
...	...	...	...	...	50,455	—50,455	—4·99	237
...	18,029	1,02,852	—84,823	—68·51	4,834	—89,657	—72·42	238
...	18,029	1,02,852	—84,823	—7·49	55,289	—1,40,112	—12·37	
...	38,19,537	21,59,224	+16,60,313	+4·74	12,80,189	+3,80,124	+1·09	
...	26,70,673	9,59,988	+17,10,685	+6·60	8,62,697	+8,47,988	+3·27	239
...	6,59,095	4,83,008	+1,76,087	+·66	8,85,566	—7,09,479	—2·67	240
	37,393	1,94,731	—1,57,338	—2·01	2,71,498	—4,28,836	—5·47	241
...	7,531	14,983	—7,452	—1·28	19,428	—26,880	—4·63	242
...	...	...	...	...	27	—27	—5·76	243
...	33,74,692	16,52,710	+17,21,982	+2·33	20,39,216	—3,17,234	—·52	
11,96,388	9,99,07,648	3,23,81,237	+6,75,26,411		2,77,06,658	+3,98,19,753		

(*a*) In the calculation of this figure a sum of Rs. 17,94,319 credited to the Capital Account of the Twante Canal Project during 1917-18 and 1918-19 on account of the sale-proceeds of certain dredgers has been taken in reduction of the Capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

No. 33—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY. During 1923-24. For details see Account No. 34.	CAPITAL OUTLAY. To end of 1923-24. For details see Account No. 34.	REVENUE. Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	REVENUE. Irrigation Land revenue collected in the civil Department.
			R	R	R	R
A—Irrigation works.	Brought forward		3,87,41,478	77,71,33,365	5,84,80,870	4,26,23,166
	GOVERNMENT OF CENTRAL PROVINCES.					
PRODUCTIVE	Wainganga Canal (a)	244	80,926	47,55,794	1,59,949	...
	Mahanadi Canal (b)	245	6,63,632	1,33,71,355	3,55,915	...
	Suspense	246	14,425	98,260	...	...
			7,58,883	1,82,25,409	5,15,864	...
UNPRODUCTIVE.	Pariat Tank	247	1,99,345	13,82,384	271	...
	Nalcshwar Tank	248	7,587	6,21,695	4,393	...
	Kharaung Do.	249	7,48,775	18,06,168	...	...
	Kumbari Do.	250	22,130	5,53,025	2,297	...
	Kuserala Do.	251	53,917	2,34,647	...	...
	Chorkhamara Tank	252	10,668	8,89,129	19,006	274
	Ghorajheri Do.	253	2,356	10,76,947	16,282	...
	Kattaujheri Do.	254	...	1,89,508	3,306	...
	Jamunia Do.	255	16,007	5,12,833	11,797	...
	Tandula Canal Project	256	32,204	1,00,43,093	2,85,969	2,403
	Bodulkassa Tank	257	11,651	6,06,398	17,641	373
	Ramtek Reservoir	258	581	27,42,604	33,023	42
	Boharibund Tank	259	38,293	5,33,903	420	...
	Simrar Nala	260	1,199	1,79,139	...	...
	Surkhipondi Tank	261	6,305	1,55,043	...	...
	Jagwa Do.	262	53,797	2,35,586	...	...
	Amari Do.	263	73,413	2,33,206	...	...
	Boorina Nalla Scheme	264	—21,537	6,50,226	1,388	...
	Mala Tank	265	61,910	5,11,847	2,629	...
	Chandi Mala	266	1,26,651	2,84,461	...	...
	Asola Mendha Tank	267	4,126	17,08,043	34,913	...
	Manegarh Do.	268	...	472	...	...
	Khapri-Aranda Tank	269	...	3,34,456	17,644	1,663
	Chandpur Tank	270	...	6,43,255	20,353	80
	Marowda Tank	271	...	3,76,035	7,716	892
	Pindrawan Tank	272	...	2,21,100	9,758	140
	Khairbunda Tank	273	2,527	7,33,142	12,881	445
	Rumal Tank	274	...	2,96,710	4,719	...
	Barera Kalan Tank with Mohari Feeder	275	...	2,16,288	5,882	910
	Niwar Tar-Ametha Reservoir Tank	276	...	3,52,986	2,095	...
	Bori Tank	277	1,01,483	1,01,494	...	...
	Maniari	278	19,309	31,255	...	...
	Suspense	279	—19,601	—45,525	...	...
			15,53,096	2,34,61,563	5,14,383	7,222
	TOTAL GOVERNMENT OF CENTRAL PROVINCES		23,11,979	4,66,86,962	10,30,247	7,222
	TOTAL PROVINCIAL GOVERNMENTS		4,10,53,457	82,38,20,327	5,95,11,117	4,26,30,388
	TOTAL CENTRAL GOVERNMENT		1,38,690	3,42,58,927	17,89,907	1,91,044
	GRAND TOTAL		4,11,92,147	85,80,79,254	6,13,01,024	4,28,21,432

(a) The construction estimate of the project closed on 31st March 1923.
(b) The construction estimate of the project was open on 1st April 1923.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—*contd.*

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		Simple Interest at 3·3252 per cent. on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 less the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (−).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (−).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
11,96,888	9,99,07,648	3,23,81,237	+6,75,26,411	...	2,77,06,658	+3,98,19,753	...	
...	1,59,949	1,04,775	+55,174	+1·16	1,85,996	−1,30,822	−2·75	244
...	3,55,915	3,42,480	+13,435	+·10	5,95,454	−5,82,019	−4·35	245
...	...	...	...	...	5,180	−5,180	...	246
	5,15,864	4,47,255	+68,609	+·38	7,86,630	−7,18,021	−3·94	
...	271	...	+271	+·02	72,772	−72,501	−5·24	247
...	4,393	12,550	−8,157	−1·31	22,890	−31,047	−4·99	248
...	...	...	...	...	81,468	−81,468	−4·51	249
...	2,297	1,769	+528	+·10	30,837	−30,309	−5·48	250
...	...	...	...	...	11,817	−11,817	−5·04	251
...	19,280	13,700	+5,580	+·62	40,015	−34,435	−3·87	252
...	16,282	28,178	−11,896	−1·10	40,421	−52,317	−4·86	253
...	3,306	4,525	−1,219	−·64	6,603	−7,822	−4·13	254
...	11,797	7,125	+4,672	+·91	17,664	−12,992	−2·53	255
...	2,88,372	3,06,584	−18,212	−·18	4,14,861	−4,33,073	−4·31	256
...	18,014	15,704	+2,310	+·38	25,180	−22,870	−3·77	257
...	33,065	34,321	−1,256	−·05	91,015	−92,271	−3·36	258
...	420	...	+420	+·08	29,215	−28,795	−5·89	259
...	...	...	...	...	10,159	−10,159	−5·67	260
...	...	...	...	...	8,643	−8,643	−5·57	261
...	...	...	...	...	11,874	−11,874	−5·04	262
...	...	...	...	...	14,026	−14,026	−4·95	263
...	1,388	5,202	−3,814	−·59	31,733	−35,547	−5·47	264
...	2,629	2,676	−47	−·01	27,363	−27,410	−5·36	265
...	...	...	...	...	12,583	−12,583	−4·42	266
...	34,913	39,450	−4,537	−·27	57,741	−62,278	−3·65	267
...	...	...	...	...	27	−27	−5·72	268
...	19,307	11,055	+8,252	+2·47	11,121	−2,869	−·86	269
...	20,433	18,807	+1,626	+·25	21,380	−19,754	−3·07	270
...	8,608	6,426	+2,182	+·58	12,504	−10,322	−2·74	271
...	9,898	6,212	+3,686	+1·67	8,606	−4,920	−2·23	272
...	13,326	27,388	−14,062	−1·92	24,362	−38,424	−5·24	273
...	4,719	9,166	−4,447	−1·50	9,866	−14,313	−4·82	274
...	6,792	4,081	+2,711	+1·25	7,585	−4,874	−2·25	275
	2,095	7,656	−5,561	−1·56	12,141	−17,702	−5·01	276
...	...	...	...	...	2,888	−2,888	−2·35	277
...	...	...	...	...	1,229	−1,229	−3·93	278
...	...	...	...	...	−2,037	+2,037	...	279
...	5,21,605	5,62,575	−40,970	−·14	11,68,552	−12,09,522	−4·25	
...	10,37,469	10,09,830	+27,639	+·06	19,55,182	−19,27,543	−4·13	
11,96,388	10,09,45,117	3,33,91,067	+6,75,54,050	+8·20	2,96,61,840	+3,78,92,210	+4·60	
...	19,80,951	9,60,854	+10,20,097	+2·98	11,92,750	−1,72,653	−·50	
11,96,388	10,29,26,068	3,43,51,921	+6,85,74,147	+7·99	3,08,54,590	+3,77,19,557	+4·40	

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.
CENTRAL.	CENTRAL GOVERNMENT.												
A.—Irrigation Works	BALUCHISTAN.												
Unproductive	Shebo Canal	...	...	...	...	*177*	—177	6,89,268	1,01,327	22,940	...	*548*	8,12,987
	Khushdil Khan Reservoir	7,336	2,651	...	—354	...	9,633	14,24,083	1,98,277	35,819	14,079	*537*	16,71,726
	Nari Weir Canal	24,432	7,055	6	—11,909	...	19,593	4,49,235	1,28,694	9,559	12,132	*425*	5,99,215
	TOTAL OUTLAY ON CONSTRUCTION.	31,768	9,706	6	—12,254	*177*	29,049	25,62,611	4,28,298	68,318	26,211	*1,510*	30,83,928
	Deduct—Outlay financed from Ordinary Revenues	...	...	...	...	...	*29,049*	...	...	...	...	...	*30,83,928*
	NET OUTLAY NOT CHARGED TO REVENUE						...			—			...
	NORTH-WEST FRONTIER PROVINCE.												
Productive	Lower Swat River Canal	...	...	...	11,087	...	11,087	31,75,464	7,88,637	1,13,466	86,312	*9,526*	41,54,353
	Kabul River Canal	1,395	615	7	...	...	2,017	10,85,487	1,41,766	16,729	...	...	12,43,982
		1,395	615	7	11,087	...	13,104	42,60,951	9,30,403	1,30,195	86,312	*9,526*	53,98,335
Unproductive	Upper Swat River Canal	74,554	32,878	362	—6,901	*4,356*	96,537	1,69,78,592	36,60,294	7,33,944	1,78,984	*83,530*	2,14,68,284
	Paharpur Canal	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	...	9,05,444
	Suspense	...	...	...	...	...	...	...	...	...	—68	...	—68
		74,554	32,878	362	—6,901	*4,356*	96,537	1,77,62,382	37,69,619	7,46,273	1,78,916	*83,530*	2,23,73,660
	TOTAL OUTLAY ON CONSTRUCTION	75,949	33,493	369	4,186	*4,356*	1,09,641	2,20,23,333	47,00,022	8,76,468	2,65,228	*93,056*	2,77,71,995
	Deduct—Outlay financed from Ordinary Revenues						*96,537*						*51,09,426*
	NET OUTLAY NOT CHARGED TO REVENUE						13,104						2,26,62,569

A.—Irrigation Works.	RAJPUTANA.												
Unproductive	Tanks in Ajmer Sub-Collectorate	...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	*990*	17,92,300
	Tanks in Beawar „	...	...	...	...	...	...	8,80,059	2,44,778	15,034	...	*396*	11,39,475
	Tanks in Tadgarh „	...	...	...	...	...	...	3,74,853	79,946	3,319	13,111	...	4,71,229
	TOTAL OUTLAY ON CONSTRUCTION	...	...	...	..	...	...	27,22,077	6,33,524	35,678	13,111	*1,386*	34,03,004
	Deduct—Outlay financed from Ordinary Revenue						...						*34,03,004*
	NET OUTLAY (NOT CHARGED TO REVENUE)												...
	TOTAL OUTLAY ON CONSTRUCTION—CENTRAL GOVERNMENT.	1,07,717	43,199	375	—8,068	*4,533*	1,38,690	2,73,08,021	57,61,344	9,80,464	3,04,550	*95,952*	3,42,58,927
	Deduct—Outlay financed from Ordinary Revenues						1,25,586						*1,15,96,358*
	NET OUTLAY NOT CHARGED TO REVENUE						13,104						2,26,62,569
	Carried over (to Page 169)						13,104						2,26,62,569

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

Class of works.	Provinces and Canals.	Expenditure during the Year.						Expenditure to end of the year.					
		Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
	PROVINCIAL GOVERNMENTS.												
A.—Irrigation Works.	GOVERNMENT OF MADRAS. (Reserved).												
Productive	Ganjam Minor River System	2,472	1,408	57	...	...	3,937	2,20,603	47,234	294	...	...	2,68,131
	Godavari Delta System	1,27,754	58,033	1,395	...	...	1,87,182	1,06,64,648	26,96,698	9,37,645	...	*1,554*	1,42,97,437
	Kistna Delta System	37,132	16,306	347	...	*360*	53,425	1,22,80,064	28,09,619	7,01,357	...	*18,900*	1,57,72,140
	Divi Pumping Project	2,99,503	1,31,526	2,799	...	...	4,33,828	14,12,777	3,67,627	6,76,611	...	*490*	24,56,525
	Penner River Canals System	769	338	7	...	...	1,114	46,26,452	9,61,042	1,44,282	...	*2,858*	57,28,918
	Poiney Anicut System	343	128	5	...	...	476	2,33,974	60,465	264	...	...	2,94,703
	Cheyeru Anicut System	12,535	4,668	157	...	...	17,360	3,91,246	96,273	310	...	*50*	4,87,779
	Tirukkoyilur Anicut System	...	...	...	...	...	...	3,08,505	67,643	24	...	...	3,76,172
	Shatiatope Anicut System	...	...	...	...	...	...	8,10,490	1,04,760	115	...	...	9,15,365
	Lower Coleroon Anicut System	...	...	...	...	...	...	15,48,415	3,09,063	14,079	...	...	18,71,557
	Tolugat Project	1,06,423	39,633	1,336	...	*642*	1,46,750	15,79,892	4,61,338	3,05,729	...	*7,521*	23,39,438
	Cauvery Delta System	95,142	35,689	421	...	...	1,31,252	37,63,431	8,45,271	99,296	...	*1,985*	47,06,013
	Periyar System	33,605	12,605	148	...	...	46,358	79,49,640	16,64,941	7,67,036	...	*17,936*	1,03,63,681
	Srivaikuntam Anicut System	702	263	3	...	...	968	13,23,641	3,33,345	10,792	...	*369*	16,67,409
	Palar Anicut System	...	...	...	...	*105*	—105	18,43,098	4,67,188	29,930	...	*672*	23,39,544
	Chembrabaukam Tank	...	...	...	...	...	...	5,14,255	1,28,958	8,249	...	*114*	6,51,348
	Mehamattu Anicut System	...	...	...	...	...	...	59,374	13,990	8	...	...	73,372
	Arkenkota Channel	...	...	...	...	...	...	1,14,505	26,264	...	...	...	1,40,769
	Thadapalle Channel	...	...	...	...	...	...	1,35,220	29,535	...	...	...	1,64,755
	Kalingaroyen Channel	...	...	...	...	...	...	1,43,789	32,191	...	...	...	1,75,980
	Valluru Anicut System	...	...	...	...	...	...	60,662	13,679	25	...	...	74,366

	Vriddhachalam Anicut System	...	...	...	...	...	...	68,616	15,575	...	...	...	84,191
	Nandyar Channel System	...	...	...	...	...	...	51,476	11,755	...	...	...	63,231
	Marudur Anicut System	...	...	...	...	...	...	41,500	9,041	...	...	...	50,541
		7,16,380	3,06,597	6,675	...	*1,107*	10,22,545	5,01,46,273	1,15,73,495	36,96,946	...	*52,449*	6,53,63,365
Unproductive	Nagavalli River System	2,473	1,409	57	...	...	3,939	13,21,149	2,70,000	93,276	...	*3,396*	16,81,029
	Kurnool Cuddapah Canal	1,937	555	16	...	*12,306*	—9,798	2,31,69,650	3,79,409	3,051	...	*2,44,283*	2,33,07,827
	Rushikulya Project	5,514	3,141	126	...	...	3,731	38,47,774	8,21,135	1,28,189	...	*65,853*	47,31,245
	Mopad Project	..	...	...	...	...	...	16,66,575	3,20,381	2,34,213	...	*27,894*	21,93,275
	Venkatapuram Tank Project	...	...	...	...	...	...	3,03,994	64,539	4,236	...	*519*	3,72,250
	Bhavanasi Tank Project	...	...	...	...	...	...	1,82,434	41,653	25,660	...	*297*	2,49,450
	Siddapur Tank Project	...	...	...	...	...	...	5,22,751	96,255	1,72,474	...	*442*	7,91,933
	Kanniampaliam Anicut	—1,110	—413	—14	...	...	—1,537	97,659	27,143	497	...	...	1,25,299
	Madras Water-supply and Irrigation System	1,605	460	13	...	...	2,078	13,53,367	2,22,722	6,837	...	*1,302*	15,81,614
	Panjampatti Reservoir	621	233	3	...	*16*	841	2,28,720	43,397	56,282	...	*703*	3,27,696
	Bartur Tank	...	...	...	...	...	...	3,35,765	76,701	6,931	...	*22*	4,19,375
	Muniyeru System	1,616	710	15	...	...	2,341	4,64,795	1,04,516	3,728	...	*1,732*	5,71,307
	Peddinayudu Tank of Chinnaraopalem	...	...	...	...	...	...	52,319	9,779	...	...	...	62,098
	Jangameshwarapuram Tank Project	...	...	...	...	...	...	52,564	8,689	...	...	...	61,253
	Atmakuru Tank	...	...	...	...	...	...	91,202	18,749	...	...	...	1,09,951
	Dondapad Tank	...	...	...	...	...	...	1,05,848	18,945	...	...	*7*	1,24,786
	Hajipuram Tank	...	...	...	...	...	...	2,30,686	48,308	...	...	*220*	2,78,774
	Ponnalur Tank	...	...	...	...	...	...	1,59,893	31,076	34	...	...	1,90,997
	Anamasamudram-Beraperu Tank	...	...	...	...	...	...	58,421	13,266	...	...	...	71,687
	Yerur Tank	...	...	...	...	...	...	50,219	11,522	...	...	...	61,741
	Vamula Tank	...	...	...	...	...	...	50,961	11,225	...	...	...	62,186
	Sagileru System	...	...	...	...	...	...	3,54,321	80,339	12,449	...	*1*	4,47,108
	Talapula Vanka Tank	...	...	...	...	...	...	54,348	11,204	731	...	...	66,283
	Cumbum Tank	...	...	...	...	...	...	68,701	15,284	...	...	...	83,985
	Markapur Tank Project	...	...	...	...	...	...	95,492	21,165	...	...	...	1,16,657
	Yellanur Tank Project	...	...	...	...	...	...	1,91,292	41,156	7,087	...	*343*	2,39,192
	Kocheruvu Tank Project	...	...	...	...	...	...	1,01,461	22,158	1,046	...	*60*	1,24,605
	Nagavaram Anicut and Supply Channel	...	...	...	...	...	...	88,757	18,538	...	...	...	1,07,295
	Pelandorai Anicut System	...	...	...	...	...	...	5,20,637	1,17,367	6,064	...	*798*	6,43,270
B.—Navigation, etc., Works. Unproductive		12,656	6,095	216	...	*12,322*	6,645	3,58,21,745	29,66,615	7,62,785	...	*3,47,872*	3,92,03,273
	Buckingham Canal	...	...	...	...	...	...	68,00,404	16,09,073	1,80,959	...	*24,365*	85,66,071
	Ganjam Gopalpur Canal	...	...	...	...	...	...	1,02,675	37,799	2,733	...	*107*	1,43,100
	Vedaranniyam Canal	...	...	...	...	...	...	1,07,885	24,814	...	...	...	1,32,699
		...	...	...	...	...	...	70,10,964	16,71,686	1,83,692	...	*24,472*	88,41,870
	TOTAL OUTLAY ON CONSTRUCTION	7,29,036	3,06,692	6,891	...	*13,429*	10,29,190	9,29,78,982	1,62,11,796	46,42,523	...	*4,24,793*	11,34,08,508
	Deduct—Outlay financed from Ordinary Revenues.						—*2,136*						*3,10,64,803*
	Deduct—Outlay financed from Famine Insurance grant.						*8,781*						*14,495*
	NET OUTLAY NOT CHARGED TO REVENUE						10,22,545						8,23,29,210
	Carried over						10,22,545						8,23,29,210

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward						10,22,545						8,23,29,210
A.—Irrigation works.	GOVERNMENT OF BOMBAY—(Reserved).												
Productive	Desert Canal	1,056	238	1	...	...	1,295	21,46,288	4,36,210	25,455	...	37	26,57,916
	Unharwah	...	...	...	...	...	...	6,33,554	1,34,903	2,397	...	...	7,70,854
	Begari Canal	7,743	1,750	10	...	...	9,503	20,32,150	3,59,009	5,236	...	19	23,96,376
	Eastern Nara Works	2,86,145	80,850	1,844	...	...	3,68,839	64,83,129	16,47,352	86,899	...	176	82,17,204
	Jamrao Canal	1,71,312	42,296	544	...	...	2,14,152	76,66,157	16,56,354	1,91,052	4,606	981	95,11,188
	Ghar Canals	9,127	2,062	12	...	...	11,201	5,26,909	1,12,454	4,207	...	...	6,43,570
	Alibhar Kacheri Canal	...	...	...	...	...	...	79,126	23,668	636	...	...	1,03,430
	Fuleli Canal	2,38,878	84,564	3,102	...	...	3,26,544	22,78,941	5,80,589	17,787	...	504	28,76,813
	Marak Great Canal	10,033	3,552	130	...	...	13,715	3,46,335	91,514	3,618	...	80	4,41,387
	Sarfrazwah Canal	...	...	...	...	...	...	1,03,429	15,100	30	...	...	1,18,559
	Hasanaliwah Canal	1,221	432	16	...	...	1,669	2,36,563	49,718	5,317	...	...	2,91,598
	Sukkur Canal	2,572	581	3	...	...	3,156	11,86,861	2,20,331	14,429	...	160	14,21,461
	Garkino Canal	62,983	14,232	79	...	...	77,294	82,016	17,692	472	...	...	1,00,180
	Mavinkop Tank	...	...	...	...	...	...	23,743	6,230	350	...	138	30,185
	Pinyari Canal	2,28,181	51,560	286	...	...	2,80,027	7,17,696	1,63,476	2,338	...	...	8,83,510
	Kolri Canal	3,406	770	4	...	...	4,180	64,776	10,506	114	...	...	75,398
	Gadekeri Tank	...	...	...	...	...	...	13,100	3,123	140	...	...	16,363

	Nawlakhi Canal	—5	—2	...	...	...	—7	1,01,974	28,819	840	...	...	1,31,633
	Indus Canal Right Bank	...	...	...	...	...	...	73,467	13,087	373	...	...	86,927
	" " Left "	...	...	...	...	...	...	2,09,896	42,557	525	...	...	2,52,978
	Sind Canals	3,806	860	5	...	...	4,671	7,47,989	73,815	1,049	...	...	8,22,853
	Rajib Chiti and Garanj Canals	5,701	1,288	7	...	...	6,996	2,43,923	28,395	—64	...	...	2,72,254
	Canals in Kohri	1,593	332	14	...	...	1,939	1,59,991	21,545	240	...	...	1,81,776
	Shahda Channel	1,473	344	65	...	...	1,882	31,008	32,505	400	...	...	63,913
	Lloyd Barriage and Canals Construction Scheme	23,69,147	8,78,456	4,01,123	1,37,245	*5,768*	37,80,203	32,67,276	14,37,201	5,49,123	1,37,245	*6,037*	53,84,808
	Western Nara and Pritchard Canal	...	...	...	...	...	...	16,47,206	3,71,150	12,614	...	...	20,30,970
	Phitta Canal	...	...	...	...	...	...	21,582	4,041	—53	...	...	25,570
	Marviwah	...	...	...	...	...	...	7,837	1,632	38	...	...	9,507
	Ghare Mahmude	...	...	...	...	...	...	79,028	26,735	277	...	...	1,06,040
	Kari Shumali	...	...	...	...	...	...	10,823	4,302	66	...	...	15,191
	Nasirwah	...	...	...	...	...	...	34,842	10,840	—42	...	...	45,640
	Indus Canals (other Canals Fuleli District)	...	...	...	...	...	...	86,169	24,180	797	...	...	1,11,146
	Dambhro Canal	...	...	...	...	...	...	40,671	9,313	530	...	...	50,514
		34,04,372	11,64,165	4,07,245	1,37,245	*5,768*	51,07,259	3,13,84,455	77,02,343	9,27,190	1,41,851	*8,132*	4,01,47,712
Unproductive.	Dad Canal	335	119	5	...	...	459	21,88,053	3,78,504	19,514	...	*34*	25,86,037
	Nasrat Canal	1,257	445	16	...	...	1,718	15,43,216	2,53,643	6,894	...	*158*	18,08,565
	Mahiwah Canal	3,904	882	5	...	...	4,791	11,38,825	2,46,031	9,649	...	*6*	13,94,499
	Suttah Canal	2,996	677	4	...	...	3,677	1,43,129	32,496	2,080	...	...	1,77,705
	Futelao Tank	...	...	...	...	...	...	88,822	17,325	1,209	...	...	1,07,356
	Chankapur Tank	4,793	1,316	135	...	...	6,244	15,85,692	3,36,996	61,139	...	*2,132*	19,81,695
	Godavari Canal	8,000	2,197	225	...	...	10,422	81,95,901	13,34,083	2,27,199	...	*2,026*	97,55,157
	Nira Canal including Shetphal Tank	15,485	4,251	435	...	*13*	20,158	49,31,061	12,08,892	1,36,185	...	*8,398*	62,67,740
	Budhihal Tank	442	121	12	...	*319*	256	4,00,780	90,187	5,097	...	*3,716*	4,92,348
	Dharma Canal	...	...	...	...	...	...	77,768	16,588	1,153	...	...	95,509
	Pravara River Canal	6,05,825	1,66,314	17,325	7	*12,971*	7,76,500	1,03,62,499	24,31,792	2,99,452	11	*28,683*	1,30,65,071
	Victoria Tank	15	4	...	...	*148*	—129	52,933	11,172	726	...	*2,217*	62,614
	Nira Right Bank Canal	30,12,025	8,26,878	90,792	74,419	*26,519*	39,77,595	2,35,71,414	50,52,953	9,75,312	6,48,347	*63,599*	3,01,84,427
	Krishna Canal	771	180	34	...	...	985	7,35,907	1,55,453	2,602	...	...	8,93,962
	Gokak Canal—Extension Project	23,784	11,031	854	...	...	35,669	65,944	27,662	2,785	...	...	96,391
	Mutha Canal including Matoba Tank	...	...	...	...	...	...	50,96,724	10,42,934	1,18,446	—1,136	*12,328*	62,44,640
	Mhaswad Tank	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	*1,473*	20,05,553
	Maladevi Tank	...	...	...	...	...	...	2,42,869	60,546	1,473	...	*2,847*	3,02,041
	Hathmati and Khariout Canals	...	...	...	...	...	...	10,07,178	2,24,687	13,252	...	*1,469*	12,43,648
	Pravara River Works—Lakh Canal	...	...	...	...	...	...	2,64,529	68,641	19,477	...	*201*	3,52,446
	Kadwa River Works	954	262	27	...	...	1,243	7,61,479	1,89,063	22,582	...	*140*	9,72,984
	Lower Panjhra River Works	...	...	...	...	...	...	3,67,303	74,888	3,228	...	*37*	4,45,382
	Ekruk Tank	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	*1,194*	12,28,117
	Pravara—Left Bank Canal	...	...	...	...	...	...	2,34,164	85,769	4,528	...	*144*	3,24,317
	Jamda Canal	...	...	...	...	...	...	7,88,635	1,92,310	13,212	...	*21*	9,94,136
	Seharwah	—103	—23	...	...	...	—126	24,023	3,869	377	...	...	28,269
		36,80,483	10,14,654	1,09,869	74,426	*39,970*	48,39,462	6,64,79,245	1,40,94,744	20,20,221	6,47,222	*1,30,823*	8,31,10,609
		36,80,483	10,14,654	1,09,869	74,426	*39,970*	48,39,462	6,64,79,245	1,40,94,744	20,20,221	6,47,222	*1,30,823*	8,31,10,609
	Carried over						10,22,545						8,23,29,210

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	...	...	...	...	...	10,22,545	...	...	...	...	...	8,23,29,210
Irrigation works—	GOVERNMENT OF BOMBAY—*contd.*												
Unproductive	Brought forward	36,30,488	10,14,654	1,09,869	74,426	*39,970*	48,39,462	6,64,79,245	1,40,94,744	20,20,221	6,47,222	*1,30,823*	8,31,10,609
	Baghar Canal	30,000	6,778	87	...	...	36,815	2,24,567	42,746	372	...	...	2,67,685
	Bhatodi Tank	...	...	...	...	...	...	2,73,838	70,183	9,354	...	*690*	3,52,685
	Shirsuphal Tank	...	...	...	...	...	...	1,71,148	38,190	2,861	...	...	2,12,199
	Bhadalwadi Tank	...	...	...	...	...	...	1,57,001	53,493	2,621	...	...	2,13,115
	Koregaon Tank	...	...	...	...	...	...	30,044	7,661	218	...	...	37,923
	Ashti Tank	2,153	503	95	...	...	2,751	6,13,578	1,46,014	8,293	...	*5,392*	7,62,493
	Rewari Canal	...	...	...	...	...	...	47,057	9,693	21	...	...	56,771
	Wangroli Tank	...	...	...	...	...	...	2,13,031	28,361	1,863	...	*743*	2,42,512
	Tranza Nagrama Tank	...	...	...	...	...	...	2,22,942	14,168	924	...	*2*	2,38,032
	Savli Tank	...	...	...	...	...	...	2,02,183	30,269	1,974	...	*247*	2,34,179
	Gokak Canal, 1st section and storage works	...	...	...	...	...	...	11,00,148	1,81,106	21,236	...	*740*	13,01,750
	Sahiat Tank	...	...	...	...	...	...	1,34,805	22,199	1,448	...	...	1,58,452
	Suki River	...	...	...	...	...	...	12,212	2,749	178	...	...	15,139
	Pathri Tank	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	*1,796*	6,27,825
	Upper Man River Works	...	...	...	...	...	...	3,14,286	95,008	6,782	...	*241*	4,15,835
	Yerla River Irrigation Works	4,240	991	188	...	...	5,419	6,00,414	1,26,447	8,479	...	*2,365*	7,32,975
	Maini Tank	3,000	702	132	...	...	3,834	3,46,054	1,16,303	3,643	...	*540*	4,65,960
	Muchkundi Tank	...	...	...	...	...	...	1,11,830	26,360	2,294	...	*267*	1,40,217
	Madag Tank	...	...	...	...	...	...	1,26,596	31,841	2,825	...	*14*	1,61,248

	Asundi Tank	...	...	...	...	...	...	48,805	10,881	1,055	...	...	[illegible]
	Parsul Tank	...	...	...	...	...	...	1,62,423	42,832	2,823	...	*71*	2,08,007
	Dambal Tank	...	...	...	...	...	...	49,962	10,769	878	...	*62*	60,847
	Medleri Tank	...	...	...	...	...	...	61,881	15,324	1,155	...	*6*	78,354
	Hartala Tank	...	...	...	...	...	...	33,437	11,936	2,579	...	*4*	47,948
	Mhoswa Tank	...	...	...	...	...	...	1,01,259	26,399	1,129	...	*6*	1,28,781
	Kasurdi Tank	...	...	...	...	...	...	31,432	8,500	880	...	...	40,812
	Chikhli Canal	...	...	...	...	...	...	39,983	13,610	210	...	...	53,803
	Gokak Canal, 2nd Section	...	...	...	...	...	...	92,036	70,024	14,246	...	...	1,76,306
	Dadu Canal	...	...	...	...	...	...	23,324	4,764	161	...	...	28,249
	Suspense	...	...	...	92	...	92	...	...	...	223	...	223
	Nawalakhi Abandoned Project	...	...	...	...	...	...	4,876	236	...	...	...	5,112
		37,19,876	10,23,628	1,10,321	74,518	*39,970*	48,88,373	7,25,51,480	1,54,53,745	21,28,126	6,47,445	*1,44,009*	9,06,36,787
	TOTAL OUTLAY ON CONSTRUCTION	71,24,248	21,87,793	5,17,566	2,11,763	*45,738*	99,95,632	10,39,35,935	2,31,56,093	30,55,316	7,89,296	*1,52,141*	13,07,84,499
	Deduct—Outlay financed from Famine Insurance Grants.						*30,00,000*						*70,84,000*
	Do. Outlay financed from Ordinary Revenues						...						*7,22,73,128*
	NET OUTLAY NOT CHARGED TO REVENUE.						69,95,632						5,14,27,371
A.—Irrigation Works	GOVERNMENT OF BENGAL—(Reserved).												
Unproductive	Midnapur Canal	...	...	...	...	...	...	54,95,488	19,33,693	9,18,333	...	*37,131*	83,10,888
B.—Navigation, etc.—Works.													
Productive	Grand Trunk Canal	4,52,542	84,495	66	14,366	*1,05,746*	4,45,723	64,67,987	4,04,137	27,060	19,985	*2,23,140*	66,96,029
Unproductive	Calcutta and Eastern Canals	24,987	1,399	189	— 21,603	*85,155*	—80,183	71,40,828	9,19,833	15,66,964	1,227	*2,13,604*	94,15,248
	Madaripur Bheel Route	4,42,107	24,704	3,344	...	...	4,70,155	58,97,221	7,25,016	1,02,715	...		67,24,952
	Hijili Tidal Canal	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	*1,013*	25,50,805
	Purchase of Dredgers	50,05,165	2,79,673	37,861	—45,11,133	*1,43,760*	6,67,806	63,85,430	4,02,924	70,229	...	*1,48,560*	67,10,023
	Dredging Bidyadhari River	3,22,131	17,999	2,437	...	...	3,42,567	6,22,149	44,777	9,470	...	...	6,76,396
		57,94,390	3,23,775	43,831	—45,32,736	*2,28,915*	14,00,345	2,18,71,731	26,75,961	18,91,682	1,227	*3,63,177*	2,60,77,424
	TOTAL—NAVIGATION	62,46,932	4,08,270	43,897	—45,18,370	*3,34,661*	18,46,068	2,83,39,718	30,80,098	19,18,742	21,212	*5,86,317*	3,27,73,453
	TOTAL OUTLAY ON CONSTRUCTION	62,46,932	4,08,270	43,897	—45,18,370	*3,34,661*	18,46,068	3,38,35,206	60,13,791	28,37,580	21,212	*6,23,448*	4,10,84,341
	Deduct—Outlay financed from Ordinary Revenues.						*18,46,068*						*2,19,97,703*
	Add—Repayments of Capital expenditure charged to Ordinary Revenues.						...						29,23,778
	NET OUTLAY NOT CHARGED TO REVENUE.						...						2,20,10,416
	Carried over						80,18,177						15,57,66,997

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Total.	Works.	Establishment.	Tools and plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	...	...	...	...	...	80,18,177	...	...	...	...	...	15,57,66,997
A.—Irrigation Works.	GOVERNMENT OF UNITED PROVINCES—(Reserved).												
Productive	Ganges Canal	29,280	12,823	1,035	—39,074	*21,901*	—17,337	3,11,06,440	54,69,652	11,50,305	3,03,051	*3,20,168*	3,77,09,280
	Lower Ganges Canal	11,469	6,372	234	11,247	*3,061*	26,261	3,08,71,110	62,95,604	19,98,387	3,55,558	*5,00,385*	3,90,20,274
	Agra Canal	4,186	2,107	102	—1,416	*185*	4,794	90,77,350	20,04,053	3,72,230	60,423	*54,947*	1,14,59,109
	Eastern Jumna Canal	21,895	11,017	534	5,897	*196*	39,147	41,23,688	8,52,386	65,307	66,241	*30,337*	50,77,285
	Dun Canal	34,440	17,328	840	462	...	53,070	13,43,073	2,61,829	14,629	11,978	*2,685*	16,28,824
	Bijnor Canal	...	...	...	...	...	...	4,03,415	1,04,488	9,316	...	*761*	5,16,458
	Garai Canal	950	528	20	...	...	1,498	6,73,591	1,22,753	50,975	...	*255*	8,47,064
	Rohilkhand Canal	...	...	...	—2,265	...	2,265	22,20,320	5,94,330	46,340	27,063	*16,061*	28,71,992
	Sarda Kichha Feeder	28,26,245	4,45,872	61,815	1,35,622	*4,203*	34,64,851	86,87,148	16,40,290	3,12,049	7,15,844	*6,242*	1,13,49,089
	Sarda Oudh Canal	51,16,898	9,10,194	1,42,896	5,10,516	*9,130*	66,71,374	68,97,151	18,74,091	4,14,851	12,50,887	*10,092*	1,04,26,888
		80,45,363	14,05,741	2,07,476	6,25,519	*38,676*	1,02,45,423	9,54,03,286	1,92,19,476	44,34,389	27,91,045	*9,41,933*	12,09,06,263
Unproductive	Betwa Canal	3,031	1,956	90	426	...	5,503	63,90,342	14,60,048	1,85,038	42,302	*11,732*	80,66,498
	Ken Canal	3,838	2,477	113	—2,558	*31*	3,839	47,54,977	8,93,801	1,80,404	18,344	*7,504*	58,40,522
	Dhassan Canal	6,865	4,432	202	—8,679	*3,400*	4,420	40,51,178	7,36,112	86,857	31,030	*20,508*	48,84,669
	Pahuj and Garhmau Canals	...	...	...	—287	...	—287	6,62,243	1,42,737	5,601	—5,512	*8*	8,05,111
	Ghori Nadi Scheme	207	114	4	...	...	325	3,10,858	73,380	25,719	...	*30*	4,09,927
	Ghaggar Canal	5,904	3,231	121	—216	...	9,090	32,39,657	6,12,930	1,51,575	10,412	*8,630*	40,05,944
	Majhgawan Tank	950	614	28	...	...	1,592	2,39,075	68,785	6,012	...	*197*	4,13,675
	Hamirpur Lakes	101	64	3	...	...	168	12,944	4,836	458	...	...	18,238
	Kulpahar Tank	2,122	1,370	62	...	...	3,554	93,387	40,742	1,906	...	...	1,36,035
	Sukhra Canal	3,830	2,128	79	...	...	6,037	1,71,127	46,696	5,641	...	...	2,23,464

Barwar Lake	12,041	7,771	353	...	*14,337*	5,828	4,93,783	1,75,239	33,037	...	*14,352*	6,87,707
Bakhera Tank	1,392	898	41	...	*656*	1,675	3,00,392	1,26,150	8,518	...	*1,375*	4,33,685
Jaiwanti Tank	70,187	45,305	2,062	...	*539*	1,17,015	2,21,945	1,21,654	8,091	...	*1,432*	3,50,253
Raipur Tank	12,370	7,985	363	...	...	20,718	65,055	36,652	2,779	...	...	1,04,486
Bela Sagar Lake	6,991	4,513	205	...	...	11,709	9,369	6,285	303	...	...	16,457
Tanks in Banda District	847	547	25	...	...	1,419	72,079	19,403	972	...	*7*	92,450
Rampur Kalyangarh Tank	9,979	6,442	293	...	...	16,714	48,676	24,246	1,517	...	...	74,439
Aunjhar Tank	15,327	9,894	450	...	...	25,671	75,305	38,562	2,626	...	...	1,16,493
Kitham Reservoir	37,563	18,903	917	...	...	57,388	1,57,572	75,662	3,068	...	...	2,36,302
Kamalpura Tank	294	190	8	...	...	492	10,329	6,276	395	...	...	17,000
Ghazi-ud-din Haidar Canal	8,422	1,660	199	...	*109*	10,172	76,759	1,21,464	54,702	...	*109*	2,52,816
Jhansi Lakes	...	...	...	...	...	...	77,518	2,794	79	...	*885*	79,506
Seori Lakes	...	...	...	...	...	...	1,45,111	33,892	2,569	...	...	1,81,572
Kalyanpur Tank and Canals—Lalitpur Lakes	...	...	...	...	...	...	58,891	13,300	884	...	...	73,075
Kotra Khamba Tank—Banda Lakes	...	...	...	...	...	...	51,620	10,858	562	...	...	63,040
Khaptia Tank—Banda Lakes	...	...	...	...	...	...	99,424	19,091	1,040	...	...	1,19,555
Manikpur Tank Do.	...	...	...	...	...	...	51,229	8,566	493	...	...	60,288
Baramuafi Tank	...	...	...	...	...	...	61,924	12,976	864	...	...	75,764
Magarpur Tank	...	...	...	...	...	...	35,010	8,231	573	...	...	43,804
Belan Canal	...	...	...	...	...	...	30,878	1,478	959	...	...	33,315
Bundelkhand Irrigation Survey	...	...	...	...	...	...	12,905	1,44,596	1,501	...	*728*	1,58,274
	2,02,266	1,20,544	5,618	—6,314	*19,072*	3,03,042	2,21,82,062	50,87,485	7,74,743	97,576	*67,497*	2,80,74,369
TOTAL OUTLAY ON CONSTRUCTION	32,47,629	15,26,285	2,13,094	6,19,205	*57,748*	1,05,48,465	11,75,85,348	2,43,06,961	52,09,132	28,88,621	*10,09,430*	14,89,80,632
Deduct—Outlay financed from Famine Insurance Grants.						*2,92,870*						*11,23,168*
Do. Outlay financed from Ordinary Revenues						...						*3,09,24,880*
NET OUTLAY NOT CHARGED TO REVENUE						1,02,55,595						11,69,32,584
Carried over						1,82,73,772						27,26,99,581

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward						1,82,73,772						27,26,99,581
A.—Irrigation Work.	GOVERNMENT OF PUNJAB—(Reserved).												
Productive	Western Jumna Canal	1,49,507	50,623	5,553	—1,27,682	*2,22,834*	—1,44,833	1,39,58,962	36,25,532	2,54,960	2,63,194	*2,34,315*	1,78,68,333
	Upper Bari Doab Canal	84,591	29,493	1,097	—36,352	*63*	78,766	1,62,23,194	34,74,979	7,23,932	2,19,567	*17,018*	2,06,24,654
	Central Work Shops	12,993	23,066	10,199	—1,04,585	*, 26*	—59,653	2,98,106	84,595	2,40,777	5,70,465	*2,126*	11,91,817
	Lower Chenab Canal	4,03,340	1,53,265	33,216	14,963	*45,757*	5,59,027	2,69,41,757	52,76,609	6,77,062	4,79,103	*81,169*	3,32,53,362
	Sirhind Canal	43,254	17,299	855	—30,104	...	31,304	1,79,00,564	48,34,722	21,07,468	2,39,376	*1,07,518*	2,49,74,612
	Lower Jhelum Canal	2,16,877	99,259	4,957	—91,155	*81*	2,29,857	1,45,92,826	29,08,478	4,20,252	4,18,305	*62,690*	1,82,77,171
	Sidhnai Inundation Canal	3,329	618	70	419	...	4,436	9,52,906	2,65,891	38,149	35,268	*224*	12,91,990
	Indus Inundation Canal	7,334	1,362	153	—9,670	...	—821	24,29,956	4,60,521	25,240	46,375	*63,881*	28,98,211
	Upper Sutlej Inundation Canals Project	...	...	...	1,237	*10,342*	—9,105	13,80,946	2,96,735	24,829	25,913	*10,498*	17,17,025
	Upper Chenab Canal	5,24,608	1,25,139	5,906	—28,422	...	6,27,226	2,38,44,471	47,78,553	22,02,175	6,98,277	*7,04,602*	3,58,18,874
	Upper Jhelum Canal	46,123	17,088	1,334	—1,59,484	*44,519*	—1,39,458	3,46,89,125	51,21,582	46,18,108	6,34,355	*16,31,894*	4,34,31,276
	Lower Bari Doab Canal	—1,36,813	—40,360	—3,119	—1,38,421	*15,981*	—3,34,694	1,67,05,485	31,02,841	19,44,344	6,67,522	*6,98,441*	2,17,21,751
	Sutlej Valley Project	1,27,71,815	30,04,104	6,51,186	91,06,647	*79,077*	2,54,54,675	1,82,49,859	48,26,786	20,08,071	1,71,49,955	*82,165*	4,21,52,506
	Muzaffargarh Inundation Canal	...	...	...	—6,505	...	—6,505	9,91,066	...	...	—6,505	...	9,84,561
	Chenab Canal	26,005	4,827	543	...	...	31,375	11,61,461	4,827	543	..	...	11,66,831
		1,41,52,958	34,85,783	7,11,950	83,90,886	*4,19,980*	2,63,21,597	53,19,784	3,90,52,651	1,52,85,910	2,14,41,170	*36,96,541*	26,74,12,974
Unproductive	Shahpur Canal Project	405	186	9	...	...	600	1,81,471	32,944	875	...	...	2,15,290
	Ghaggar Canal	...	...	...	...	...	...	3,03,310	65,564	8,375	...	...	3,77,249
		405	186	9	...	...	600	4,84,781	98,508	9,250	...	...	5,92,539
	TOTAL OUTLAY ON CONSTRUCTION	1,41,53,363	34,85,969	7,11,959	83,90,886	*4,19,980*	2,63,22,197	19,58 04,565	3,91,61,159	1,52,95,160	2,14,41,170	*36,96,541*	26,80,05,513
	Deduct—Amount debitable to Bikaner and Bhawalpur States on account of contribution for Sutlej Valley Project						*1,16,67,625*						*2,10,38,914*
	Deduct—Outlay financed from Ordinary Revenues	...	...	...	...	...	*600*	...	...	...	...	...	46,05,714
	NET OUTLAY NOT CHARGED TO REVENUE.						1,46,53,972						24,23,60,885

A.—Irrigation works.	GOVERNMENT OF BURMA (RESERVED).												
Productive	Kinda Canal	42,767	11,237	2,243	...	...	56,247	51,313	13,277	2,529	...	...	67,119
	Mandalay Canal Project	30,470	8,103	1,618	...	...	40,191	47,20,882	8,59 095	72,110	...	*13,087*	56,40,000
	Shwebo Canal Project	36,519	9,596	1,915	...	...	48,030	49,30,883	9,93,750	1,67,222	...	*22,237*	66,69,818
	Mon Canals	38,366	10,081	2,012	...	*4,536*	45,923	49,62,709	10,67,509	1,82,688	...	*29,929*	61,72,977
	Ye-u Canal	1,21,354	21,300	4,252	796	*3,595*	1,44,107	43,18,301	11,26,789	1,15,906	49,270	*33,067*	55,77,199
	Man Canal	9,626	2,529	505	...	...	12,660	12,126	3,126	588	...	...	15,840
	Total	2,79,102	62,846	12,545	796	*8,131*	3,47,158	1,89,85,214	40,63,546	5,42,043	49,270	*98,320*	2,35,42,753
Unproductive	Kyat Kan Tank	4,945	1,299	259	...	...	6,503	35,188	8,519	1,271	...	...	44,978
	Panlaung River Improvement Scheme	5,309	1,395	279	...	...	6,983	5,309	1,395	279	...	...	6,983
		10,254	2,694	538	...	...	13,486	40,497	9,914	1,550	...	...	51,961
	TOTAL A.—IRRIGATION	2,89,356	65,540	13,083	796	*8,131*	3,60,644	1,90,26,711	40,73,460	5,43,593	49,270	*98,320*	2,35,94,714
B—Navigation, etc.—Works.													
Productive	Yandoon Island Embankment	133	35	7	...	...	175	9,31,594	2,31,177	46,870	...	...	12,09,641
	Twantee Canal	20 809	5,468	1,091	...	...	27,368	45,79,823	3,14,451	9,619	...	*15,915*	48,87,978
	Sittang Embankment	37,321	9,806	1,957	..	...	49,084	1,94,329	41,893	9,272	...	..	2,45,494
	Irrawaddy Embankments	...	...	...	...	...	...	30,80,139	5,95,451	28,812	...	*4,191*	37,00,211
	Thongwa Island Embankments	...	...	...	...	...	...	1,83,984	37,961	649	...	...	2,22,594
		58,263	15,309	3,055	...	...	76,627	89,69,869	12,20,933	95,222	...	*20,106*	1,02,65,918
Unproductive	Yenwe River Embankment extension	1,86,430	48,985	9,778	...	...	2,45,193	7,43,503	2,23,688	42,142	...	...	10,09,333
	Yenwe River Embankment	...	...	...	...	...	...	1,07,500	14,877	1,429	...	...	1,23,806
		1,86,430	48,985	9,778	...	...	2,45,193	8,51,003	2,38,565	43,571	..	...	11,33,139
	TOTAL OUTLAY ON CONSTRUCTION	5,34,049	1,29,834	25,916	796	*8,131*	6,82,464	2,88,47,583	55,32,958	6,82,386	49,270	*1,18,426*	3,49,93,771
	Deduct—Outlay financed from ordinary Revenues.	...	...	...	...	...	*6,82,464*	...	...	...	...	...	*83,64,138*
	NET OUTLAY NOT CHARGED TO REVENUE.						...						2,66,29,633
A.—Irrigation Works	GOVERNMENT OF BIHAR AND ORISSA (Reserved).												
Unproductive	Sone Project	...	...	...	...	*55,920*	—55,920	1,90,34,819	52,63,063	21,58,240	...	*5,36,879*	2,59,19,243
	Orissa ,,	15,250	13,389	2,158	...	...	30,797	1,97,74,624	48,38,956	20,78,828	...	*1,15,874*	2,65,76,534
	Ghora Ketora Reservoir	...	...	...	...	...	...	269	200	...	...	...	469
	Trebeni Canal	6,259	1,314	92	...	*2,617*	5,048	58,69,234	16,10,190	4,61,974	—348	*1,03,266*	78,37,784
	Dhaka Canal	3,724	1,344	94	...	...	5,162	4,67,999	1,04,641	10,203	...	*1,858*	5,80,985
	TOTAL OUTLAY ON CONSTRUCTION	25,233	16,047	2,244	...	*58,537*	—14,913	4,51,46,945	1,18,17,050	47,09,245	—348	*7,57,877*	6,09,15,015
	Deduct—Outlay financed from Famine Insurance Grants.						*10,210*						*42,423*
	Deduct—Outlay financed from Ordinary Revenues						*30,797*						*96,99,453*
	NET OUTLAY NOT CHARGED TO REVENUE.						—55,920						5,11,73,137
	Carried over						3,28,71,824						59,28,63,236

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	*Deduct—Receipts and Recoveries on Capital Account.*	Net Total.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
	Brought forward						3,28,71,824						59,28,63,236
A—Irrigation Works.	GOVERNMENT OF CENTRAL PROVINCES AND BERAR.												
Productive	Wainganga Canal	54,110	25,215	1,706	...	*105*	80,926	37,18,226	9,90,256	48,471	...	*1,159*	47,55,794
	Mahanadi Canal	5,68,450	2,12,560	16,595	...	*1,34,073*	6,63,532	1,05,61,137	22,43,188	7,54,995	...	*1,87,965*	1,33,71,355
	Suspense	...	...	...	14,425	...	14,425	...	...	...	98,260	...	98,260
		6,22,560	2,37,775	18,301	14,425	*1,34,178*	7,58,883	1,42,79,363	32,33,444	8,03,466	98,260	*1,89,124*	1,82,25,409
Unproductive	Pariat Tank	1,28,406	68,853	2,086	...	...	1,99,345	9,04,861	4,05,496	74,573	...	*2,546*	13,82,384
	Naleshwar Tank	4,397	3,108	82	...	...	7,587	4,92,144	1,15,928	13,637	...	*14*	6,21,695
	Kharaung Do.	5,72,302	1,77,579	6,336	...	*7,442*	7,48,775	12,96,805	4,92,644	29,562	...	*12,843*	18,06,168
	Kumhari Do.	14,816	6,959	355	...	...	22,130	3,33,137	1,64,236	7,195	...	*1,543*	5,53,025
	Kuserala Do.	30,954	21,380	579	...	*—504*	53,917	1,31,653	1,00,493	2,540	...	*39*	2,34,647
	Chorkhamara Do.	6,132	4,370	116	...	...	10,668	6,14,266	1,94,180	83,566	...	*2,883*	8,89,129
	Ghorajheri Do.	1,365	965	26	...	...	2,356	8,46,607	2,22,834	13,639	...	*6,133*	10,76,947
	Kattanjheri Do.	...	...	...	...	...	...	1,51,420	34,841	3,344	...	*97*	1,89,504
	Jamunia Do.	10,689	4,981	337	...	...	16,007	4,10,315	92,978	9,836	...	*296*	5,12,833
	Tandula Canal Project	19,689	12,175	809	...	*469*	32,304	78,52,576	17,39,392	5,25,168	...	*74,043*	1,00,43,093
	Bodul Kassa Tank	6,752	4,773	126	...	...	11,651	4,69,181	1,30,388	6,893	...	*64*	6,06,398
	Ramtek Reservior	337	238	6	...	...	581	22,65,169	4,59,934	24,385	...	*6,884*	27,42,604
	Bohari Bund Tank	24,666	13,226	401	...	...	38,293	3,65,223	1,45,826	29,400	...	*6,546*	5,33,903
	Simrar Nala	772	414	13	...	...	1,199	1,26,418	48,225	5,334	...	*838*	1,79,139
	Surkipondi Tank	4,061	2,178	66	...	...	6,305	1,06,329	42,363	6,616	...	*265*	1,55,043
	Jagwa Do.	34,653	18,581	563	...	...	53,797	1,57,635	72,006	8,345	...	*2,400*	2,35,586
	Amari Do.	47,288	25,357	768	...	...	73,413	1,89,171	86,717	8,419	...	*1,101*	2,83,206
	Boorina Nalla Scheme	—12,815	—8,499	—223	...	...	—21,537	4,57,020	1,46,092	48,687	...	*1,583*	6,50,226
	Mala Tank	36,840	24,433	642	...	*5*	61,910	3,15,867	1,86,087	10,037	...	*1,044*	5,11,847

Chandi Nala	75,389	50,000	1,313	...	*51*	1,26,651	1,70,963	1,09,815	3,734	...	*51*	2,34,461
Asola Mendha Tank	2,391	1,690	45	...	...	4,126	13,95,643	2,99,780	23,305	...	*10,685*	17,08,043
Manegarh do.	...	...	...	...	...	...	224	243	5	...	...	472
Khapri-Aranda Tank	...	...	...	...	...	...	2,70,681	62,133	1,642	...	...	3,34,456
Chandpur Tank	...	...	...	...	...	...	5,26,717	1,11,025	5,568	...	*55*	6,43,255
Marowda Tank	...	..	...	...	...	...	3,02,482	70,505	3,049	...	*1*	3,76,035
Pindrawan Tank	...	...	...	...	...	...	1,73,441	43,895	3,804	...	*40*	2,21,100
Khairabunda Tank	1,465	1,035	27	...	...	2,527	5,96,905	1,31,097	5,421	...	*281*	7,33,142
Rumal Tank	...	...	...	...	...	...	2,39,411	53,803	3,867	...	*371*	2,96,710
Barera Kalan Tank with Mohari Feeder	...	...	...	...	...	...	1,80,677	34,257	1,516	...	*162*	2,16,288
Niwar Tar-Ametha Reservoir Tank	...	...	...	...	...	...	2,88,496	60,049	4,531	...	*90*	3,52,986
Bori Tank	67,778	31,584	2,136	...	*15*	1,01,483	67,789	31,584	2,136	...	*15*	1,01,494
Maniari Tank	9,965	8,991	353	...	...	19,309	21,911	8,991	353	...	...	31,255
Suspense	...	...	...	—19,601	...	—19,601	...	...	...	—45,525	...	—45,525
	10,88,342	4,74,871	16,962	—19,601	*7,478*	15,53,096	2,17,71,137	58,97,837	9,71,017	—45,525	*1,32,913*	2,84,61,553
TOTAL OUTLAY ON CONSTRUCTION	17,10,902	7,12,646	35,263	—5,176	*1,41,656*	23,11,979	3,60,50,500	91,31,281	17,74,483	52,735	*3,22,037*	4,66,86,962
Deduct—Outlay financed from Famine Insurance Grants						...						*19,31,428*
Deduct—Outlay financed from Ordinary Revenues						...						*2,39,73,814*
TOTAL OUTLAY NOT CHARGED TO REVENUE						23,11,979						2,07,81,720
TOTAL OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS						4,10,53,457						82,38,20,327
Deduct—Outlay financed from Famine Insurance Grants						*33,11,861*						*1,01,95,516*
Deduct—Outlay financed from Ordinary Revenues						*25,57,793*						*20,29,03,633*
Add—Repayment of Capital Expenditure charged to Revenue						...						29,23,778
NET OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS						3,51,83,803						61,36,44,956
Grand Total.												
TOTAL OUTLAY ON CONSTRUCTION						4,11,92,147						85,80,79,254
Deduct—Outlay financed from Famine Insurance Grants						*33,11,861*						*1,01,95,516*
Deduct—Outlay financed from Ordinary Revenues						*26,83,379*						*21,44,99,991*
Add— Repayment of Capital Expenditure charged to Ordinary Revenues						...						29,23,778
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85						...						*5,40,24,150*
Net outlay on construction of Irrigation, etc., Works not charged Revenue						3,51,96,907						58,22,83,375

No. 34A.—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Years.	Expenditure not charged to Revenue.	Expenditure charged to Revenues.	TOTAL.
	Rs.	Rs.	Rs.
Prior to 1876-77	8,74,99,425	5,32,89,975	14,07,89,400
1876-77	94,39,425	8,00,505	1,02,39,930
1877-78	80,61,270	7,90,920	88,52,190
1878-79	79,64,235	4,91,550	84,55,785
1879-80	59,81,295	7,00,875	66,82,170
1880-81	61,40,700	8,43,495	69,84,195
1881-82	56,54,280	13,63,920	70,18,200
1882-83	2,72,85,495	26,56,800	2,99,42,295
1883-84	72,72,765	28,35,210	1,01,07,975
1884-85	70,04,595	25,30,455	95,35,050
1885-86	56,25,360	20,24,865	76,50,225
1886-87	54,73,785	11,04,885	65,78,670
1887-88	53,30,490	9,37,995	62,68,485
1888-89	45,98,895	7,95,270	53,94,165
1889-90	37,89,315	7,99,755	45,89,070
1890-91	48,38,505	9,50,250	57,88,755
1891-92	72,96,645	10,33,830	83,30,475
1892-93	53,10,900	7,13,040	60,23,940
1893-94	68,16,840	7,97,055	76,13,895
1894-95	59,41,455	6,47,730	65,89,185
1895-96	69,99,675	5,79,510	75,79,185
1896-97	74,04,480	5,53,695	79,58,175
1897-98	69,24,315	5,02,305	74,26,620
1898-99	65,35,485	2,60,205	67,95,690
1899-00	89,69,400	5,94,795	95,64,195
1900-01	88,57,245	5,29,815	93,87,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,865	24,17,205	1,08,80,070
1903-04	76,18,470	25,86,465	1,02,04,935
1904-05	54,17,580	39,97,275	94,14,855
1905-06	83,42,910	46,93,170	1,30,36,080
1906-07	1,19,64,405	1,11,53,175	2,31,17,580
1907-08	1,26,85,830	67,84,605	1,94,70,435
1908-09	1,47,52,335	71,86,245	2,19,38,580
1909-10	1,57,85,250	66,69,795	2,24,55,045
1910-11	1,80,58,320	57,91,485	2,38,49,805
1911-12	2,30,47,965	59,09,565	2,89,57,530
1912-13	2,11,24,935	70,76,880	2,82,01,815
1913-14	1,92,33,930	88,54,320	2,80,88,250
1914-15	1,68,47,700	85,57,635	2,54,05,335
1915-16	1,21,94,295	78,94,050	2,00,88,345
1916-17	76,81,245	50,83,244	1,27,64,489
1917-18	55,94,877	43,69,280	99,64,157
1918-19	35,51,466	47,09,295	82,60,761
1919-20	24,64,507	55,55,758	80,20,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,30,183	2,85,67,238
1922-23	2,66,84,030	(*a*) 75,20,966	(*a*) 3,42,04,996
1923-24	3,51,96,907	59,95,240	4,11,92,147
Add—Capital Expenditure on old Minor Works and Navigation to end of 1920-21	...	6,64,02,327	6,64,02,327
Deduct—Outlay to end of 1920-21 on old Protective works for which no capital accounts were kept.	...	*1,14,53,688*	*1,14,53,688*
Add—Repayment of Capital Expenditure charged to Revenue in previous years	29,23,778	—29,23,778	...
TOTAL	58,22,83,375	27,57,95,879	85,80,79,254

(*a*) Includes outlay previously charged to Irrigation Works for which no Capital Accounts are kept, brought on to Capital Account of 1922-23 without financial adjustment—

	Rs.
(*i*) Bombay	33,64,565
Punjab	21,26,522
Central Provinces	11,957
Carried over	55,03,044

	Rs.
Brought forward	55,03,044
(*ii*) Less—Capital outlay to end of 1922-23 on Nar Nalla and Sukhab projects in Baluchistan written-off without financial adjustment, the projects having been finally abandoned by the Local Administration	*12,85,413*
Total	42,17,631

No. 35.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept during the year ended 31st March 1924.

	A.—IRRIGATION WORKS.		B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE.	PRODUCTIVE.	UNPRODUCTIVE.	
	R	R	R	R	R
Central Government.					
Baluchistan	...	70,127	...	...	70,127
North-West Frontier Province	9,34,839	7,67,425	...	...	17,02,264
Rajputana		17,516	...	...	17,516
TOTAL	9,34,839	8,55,068	...	...	17,89,907
Provincial Governments.					
Government of Madras	3,92,990	62,063	...	80,200	5,35,253
Government of Bombay	4,41,699	24,41,354	...	...	28,83,053
Government of Bengal	...	2,21,857	...	8,24,047	10,45,904
Government of United Provinces	1,21,56,500	6,61,929	...	...	1,28,18,429
Government of Punjab	3,55,81,836	1,12,266	...	...	3,56,94,102
Government of Burma	16,68,103	...	4,58,830	2,501	21,29,437
Government of Bihar and Orissa	...	33,74,692	...	...	33,74,692
Government of Central Provinces and Berar	5,15,864	5,14,383	...	...	10,30,247
TOTAL	5,07,56,995	78,88,544	4,58,830	9,06,748	5,95,11,117
TOTAL—CENTRAL AND PROVINCIAL	5,16,91,834	82,43,612	4,58,830	9,06,748	6,13,01,024

No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	*Deduct*—Refunds.	TOTAL.
	Central Government.													
A.—Irrigation works—	BALUCHISTAN.	R	R	R	R	R	R	R	R	R	R	R	R	R
UNPRODUCTIVE	Shebo Canal	11,130	...	...	...	113	...	112	11	270	...	41	...	11,677
	Khushdil Khan Reservoir	39,719	...	...	...	300	...	...	235	360	16	304	...	40,934
	Nari Weir Canal	15,491	...	...	...	...	...	1,790	...	235	...	...	...	17,516
	TOTAL	66,340	...	...	...	413	...	1,902	246	865	16	345	...	70,127
	NORTH-WEST FRONTIER PROVINCE.													
PRODUCTIVE	Lower Swat River Canal	6,55,455	...	...	1,102	1,241	...	48,203	...	2,209	162	1,773	*124*	7,10,021
	Kabul River Canal	1,52,428	...	...	3,116	286	...	67,144	...	108	...	1,736	...	2,24,818
	TOTAL	8,07,883	...	...	4,218	1,527	...	1,15,347	...	2,317	162	3,509	*124*	9,34,839
UNPRODUCTIVE	Upper Swat River Canal	7,12,129	...	134	...	...	...	31,115	...	3,144	216	20,886	*199*	7,67,425
	TOTAL	15,20,012	...	134	4,218	1,527	...	1,46,462	...	5,461	378	24,395	*323*	17,02,264
	RAJPUTANA.													
UNPRODUCTIVE	Tanks in Ajmer Sub-Collectorate	4,255	...	...	...	...	...	...	...	52	703	2,625	...	7,635
	Tanks in Beawar Sub-Collectorate	5,248	...	...	...	...	...	...	...	2	98	1,185	...	6,533
	Tanks in Todgarh Sub-Collectorate	2,956	...	...	...	...	...	...	...	8	20	364	...	3,348
	TOTAL	12,459	...	...	...	...	...	...	...	62	821	4,174	...	17,516
	TOTAL—CENTRAL GOVERNMENT	15,98,811	...	134	4,218	1,940	...	1,48,364	246	6,388	1,215	28,914	*323*	17,39,907
A.—Irrigation works—	**Provincial Governments.**													
	GOVERNMENT OF MADRAS.													
PRODUCTIVE	Godavari Delta System	...	...	903	2,298	17,383	27,814	...	1,18,660	493	85	21,258	*736*	1,88,158
	Kistna Delta System	...	...	...	1,161	4,980	50,193	...	81,643	2,380	10	1,421	*401*	1,41,387
	Divi Pumping Project	...	...	...	...	70	1,464	...	...	582	...	...	*20*	2,096
	Penner River Canals System	...	...	...	...	...	1,701	...	...	519	...	787	*464*	2,543
	Poiney Anicut	...	...	...	...	200	22	...	...	78	...	...	...	300
	Cheyeru do. System	...	...	...	...	972	181	...	...	227	...	4	...	1,384
	Tirukkoyilur Anicut System	...	...	...	...	2,079	150	...	...	10	2	12	...	2,253
	Shatiatope Anicut	...	...	...	...	817	146	...	...	75	...	291	...	1,329
	Lower Coleroon Anicut System	...	...	...	...	3,426	1,356	...	...	230	...	352	*128*	5,239

	Cauvery Delta System	...	...	...	357	9,622	4,670	...	...	960	...	1,866	542	16,933
	Periyar System	...	...	...	...	3,173	8,342	...	466	793	...	2,587	56	15,305
	Srivaikuntam Anicut System	...	...	...	...	4,097	1,218	...	...	424	...	687	55	6,371
	Ganjam Minor River System	...	...	...	...	...	122	...	...	...	...	...	...	122
	Arkenkota Channel	...	...	...	...	...	...	...	...	...	...	411	...	411
	Thadapalle do.	...	...	...	...	...	...	...	...	60	...	1,664	...	1,724
	Kalingarayan Channel	...	...	...	...	...	...	...	...	38	...	2,180	...	2,218
	Palar Anicut	...	...	...	...	1,450	161	...	...	229	...	149	...	1,989
	Valluru Anicut System	...	...	...	...	56	1	...	...	2	...	175	...	234
	Chembrambaukam Tank	...	...	...	...	...	...	...	...	19	...	1,059	...	1,078
	Mohammattur Anicut System	...	...	...	...	71	79	...	...	...	...	...	...	150
	Vriddhachalam Anicut System	...	...	...	...	167	107	...	...	4	...	...	...	278
	Nandyar Channel System	...	...	...	...	296	...	...	...	...	...	...	...	296
	Marudur Anicut do.	...	...	...	...	775	147	...	...	...	...	296	26	1,192
		...	...	903	3,816	49,634	97,874	...	2,00,769	7,123	97	35,199	2,425	3,92,990
UNPRODUCTIVE	Rushikulya Canal System	...	...	1,225	225	...	2,386	...	...	115	...	23	...	3,974
	Nagavali River System	...	...	...	...	...	341	...	...	189	...	17	...	547
	Muniyeru Project	...	...	...	...	...	1,098	...	...	27	...	...	...	1,125
	Peddinayudu Tank of Chinnaraopalem	...	...	...	...	...	1,720	...	...	...	...	...	120	1,600
	Nopad Project	...	...	...	...	...	...	...	...	95	...	555	...	650
	Hajipuram Tank	...	...	...	...	...	...	...	...	...	...	1,005	...	1,005
	Sagileru System	...	...	...	...	...	...	...	...	37	...	...	...	37
	Kurnool Cuddapah Canal	...	...	678	...	...	8,332	...	1,245	1,029	...	713	68	11,929
	Barur Tank	...	...	...	...	...	978	...	...	28	...	19	57	968
	Madras Water Supply and Irrigation System	...	...	38,945	...	175	...	...	...	50	...	286	...	39,456
	Pelandorai Anicut System	...	...	...	...	294	419	...	...	33	...	...	...	746
	Atmakuru Tank	...	...	...	...	...	2	...	...	...	...	...	...	2
	Markapur Tank Project	...	...	...	...	...	24	...	...	...	...	...	...	24
		...	...	40,848	225	469	15,300	...	1,245	1,603	...	2,618	245	62,063
	TOTAL—IRRIGATION	...	...	41,751	4,041	50,103	1,13,174	...	2,02,014	8,726	97	37,817	2,670	4,55,053
	Carried over	...	...	41,751	4,041	50,103	1,13,174	...	2,02,014	8,726	97	37,817	2,670	4,55,053

No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	*Deduct*—Refunds.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	....	....	41,751	4,041	50,103	1,13,174	...	2,02,014	8,726	97	37,817	*2,670*	4,55,053
B.—Navigation, etc., Works.	GOVERNMENT OF MADRAS—*contd.*													
UNPRODUCTIVE	Ganjam Gopâlpur Canal	....	...	...	...	223	...	...	...	...	...	...	...	223
	Buckingham Canal	....	...	...	...	582	39	...	77,242	320	...	744	...	78,927
	Vedaranniyam Canal	....	....	...	...	9	...	...	1,033	8	...	...	...	1,050
	TOTAL—NAVIGATION.	....	...	...	...	814	39	...	78,275	328	...	744	...	80,200
	TOTAL GOVERNMENT OF MADRAS	....	...	41,751	4,041	50,917	1,13,213	...	2,80,289	9,054	97	38,561	*2,670*	5,35,253
A.—Irrigation works—	GOVERNMENT OF BOMBAY.													
PRODUCTIVE	*Sind.*													
	Desert Canal	1,17,477	...	...	...	94	1,810	...	...	15	2,988	1,528	*40*	1,23,872
	Unharwah	181	...	...	...	40	85	...	...	...	1,393	225	...	2,424
	Begari Canal	42,904	...	152	14	27	1,033	...	...	15	4,842	1,659	*86*	50,560
	Eastern Nara Works	5,995	...	...	1,044	1,940	13,314	...	...	13	1,023	4,582	*26*	27,885
	Jamrao Canal	1,767	....	...	285	1,894	76,270	...	...	218	11,738	2,411	*56*	94,527
	Sukkur Canal	1,483	...	...	...	53	1,658	...	...	104	1,756	610	*125*	5,489
	Ghar Canal	5,707	....	...	...	250	1,983	...	4	53	2,577	6,425	*1,141*	15,858
	Alibbar Kacheri Canal	369	...	...	...	...	436	...	...	...	10	355	...	1,170
	Marak Great Canal	2,233	...	...	...	84	2,549	...	...	...	...	752	*1*	5,617
	Sarfrazwah Canal	1,492	...	...	...	37	907	...	...	...	42	251	...	2,729
	Fuleli Canal	35,282	...	...	130	123	9,110	...	20	5	3,139	8,441	*237*	56,013
	Hasanaliwah Canal	—139	...	...	...	...	352	...	...	...	...	410	...	623
	Nawlakhi Canal	523	...	...	...	...	125	...	...	...	10	180	...	838
	Canals in Rohri	1,344	...	...	...	13	929	...	...	1	1,543	727	*6*	4,551
	Sind Canal	3,392	...	...	...	16	595	...	...	3	810	860	...	5,676
	Rajib chitti and Garang Canals	818	...	...	...	...	228	...	...	...	79	126	...	1,251
	Kalri Canal	161	...	...	...	...	941	...	...	1	...	50	...	1,153
	Pinyari Canal	710	...	...	...	337	410	...	33	18	...	3,989	...	5,497
	Indus Canal Right Bank	1,047	...	...	...	...	17	...	...	34	81	288	...	1,467
	Do. do. Left Bank	1,349	...	...	...	...	19	...	...	15	656	610	...	2,649
	Western Nara and Pitchard	6,209	...	...	294	1,140	793	...	...	46	1,019	5,322	*1,101*	13,686
	Phitta	....	...	...	...	...	10	...	...	...	...	197	...	207
	Ghare Mahamado	4,822	....	...	...	18	1,140	...	...	...	473	397	*12*	6,838
	Kari Shumali	2,146	...	...	...	2	535	...	...	...	12	75	...	2,770
	Nasirwah	31	....	...	684	17	876	...	...	...	36	78	...	1,722
	Indus Canals (other canals Fuleli District.	222	...	...	...	...	646	...	...	...	...	185	...	1,053
	Dambhro	111	...	...	...	...	106	...	...	...	...	66	...	283
		2,37,586	...	152	2,451	6,985	1,16,877	...	57	505	34,727	40,799	*2,831*	4,36,408
	DECCAN AND GUJRAT.													
	Shahada Canal	5,317	...	....	25	....	17	...	...	...	3	...	*71*	5,291
	Total—Productive	2,42,903	...	152	2,476	6,985	1,16,894	...	57	505	34,730	40,799	*2,902*	4,41,699

UNPRODUCTIVE.	*Sind.*														
	Mahiwah	195	...	...	...	11	414	...	...	..	849	22	*1,086*	405
	Dad Canal	407	...	...	...	510	637	...	...	84	5	771	—*5*	2,416
	Nasrat Canal	—121	...	...	4	27	1,065	...	...	47	...	—*155*	...	867
	Sutta Canal	1	...	...	...	...	6	...	...	...	...	—*40*	...	— *33*
	Baghar Canal	794	...	...	...	81	38	...	165	16	...	859	...	1,953
	Tadu Canal	...	...	...	1	...	16	...	...	...	...	260	*4*	273
		1,276	...	...	5	629	2,176	...	165	144	854	1,717	*1,085*	5,881
	Deccan and Gujrat.													
	Hathmati and Kharicut Canals	44,978	...	526	12	9	5,900	...	...	...	...	2,378	*49*	53,754
	Lower Panjhra River Works	13,998	...	...	...	...	2,631	...	...	2	...	9	*11*	16,629
	Kadwa River Works	48,307	...	...	...	48	1,981	...	...	16	...	650	...	51,002
	Pravara River Works Lakh Canal	964	...	...	...	185	942	...	...	...	...	...	...	2,091
	Mutha Canal including Matoba Tank	2,57,828	...	53,521	3,515	2,787	7,969	...	750	78	716	1,721	*589*	3,28,296
	Ekruk Tank	29,943	...	...	1,01,198	487	6,621	...	...	157	136	788	*1,552*	1,37,778
	Krishna Canal	72,639	...	...	24	...	273	...	...	3	...	...	*5*	72,934
	Nira Canal including Shetphal Tank	5,82,263	...	529	86	1,909	3,961	...	...	231	16	5,479	*913*	5,93,561
	Mhaswad Tank	57,579	...	...	9	1,871	2,529	...	...	...	...	5,309	*14 120*	53,177
	Godavari Canal	5,41,160	...	...	4,542	265	1,174	...	24	1,341	1,497	8,515	*2,077*	5,56,441
	Pravara River Canal	1,10,776	...	...	36	2,378	174	...	...	13	1	442	*210*	1,13,610
	Chankapur Tank	53,234	...	...	25	201	259	...	...	...	44	147	*29*	53,881
	Wangroli Tank	1,594	...	...	...	...	251	...	...	...	...	353	...	2,198
	Tranza Nagrama Tank	45	...	...	...	...	14	...	...	...	...	334	...	393
	Sovli Tank	2,889	...	...	...	...	175	...	...	...	...	250	...	3,324
	Sahiat ,,	2,675	...	...	10	...	405	...	...	...	...	725	...	3,815
	Futelao Tank	265	...	...	...	...	15	...	...	...	...	125	...	405
	Hartala ,,	94	...	...	...	246	150	...	...	...	...	409	...	899
	Mhaswa ,,	138	...	...	...	...	348	...	...	...	...	1,258	...	1,794
	Jamda Canal	6,123	...	...	...	7	996	...	...	24	...	16	*58*	7,108
	Parsul Tank	1,310	...	...	...	...	95	...	...	...	2	35	...	1,442
	Pravara Left Bank Canal	2,20,022	...	...	24	299	393	...	...	4	4	416	*220*	2,20,942
	Bhatodi Tank	3,477	...	...	...	228	325	...	...	12	...	2,793	...	6,835
	Kasurdi ,,	47	...	...	...	...	104	...	...	...	...	460	...	611
	Shirsuphal Tank	3,652	...	...	...	...	3,402	...	...	...	...	313	...	7,367
	Bhadalwadi ,,	4,637	...	...	...	55	29	...	...	...	...	200	...	4,921
	Koregaon ,,	519	...	...	...	2	140	...	...	...	...	...	...	661
	Ashti ,,	16,431	...	...	...	36	390	...	...	...	...	9,326	...	26,183
	Pathri ,,	98	...	...	4,304	18	300	...	...	...	...	55	...	4,775
	Rewari Canal	2,142	...	...	...	...	675	...	...	39	...	...	...	2,856
	Upper Man River Works	4,395	...	...	...	...	56	...	...	34	...	476	...	4,961
	Yerla River Irrigation Works	12,722	...	...	...	...	1,365	...	...	3	...	520	*3*	14,617
	Chikhli Canal	376	...	...	2	...	511	...	...	...	...	...	...	1,889
	Maini Tank	6,771	...	...	...	...	397	...	...	4	...	1,919	...	9,091
	Muchkundi Tank	523	...	...	...	...	18	...	...	...	49	...	...	590
	Gokak Canal—													
	1st Section and Storage Works	47,673	...	...	397	...	1,337	14,313	...	19	...	3,946	*48*	67,637
	Dambal Tank	387	...	...	...	...	725	...	...	...	...	560	...	1,622
	Medleri ,,	1,120	...	...	...	...	25	...	...	...	...	5	...	1,150
	Madag ,,	640	...	...	...	242	392	...	...	...	...	,34	...	1,308
	Asundi ,,	904	...	...	...	...	10	...	...	..	...	8	...	922
	Dharma Canal	2,097	...	...	...	...	...	...	...	...	...	...	*94*	2,003
		21,58,455	...	54,576	1,14,184	11,273	47,457	14,313	774	1,980	2,465	49,974	*19,978*	24,35,473
	Total—Unproductive	21,59,731	...	54,576	1,14,189	11,902	49,633	14,313	939	2,124	3,319	51,691	*21,063*	24,41,354
	TOTAL—GOVERNMENT OF BOMBAY	24,02,634	...	54,728	1,16,665	17,987	1,66,527	14,313	996	2,629	38,049	92,490	*23,965*	28,83,053
	Carried over	24,02,634	...	96,479	1,20,706	68,904	2,79,740	14,313	2,81,285	11,683	38,146	1,31,051	*26,635*	34,18,306

No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns	Sales of Water.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	*Deduct*—Refunds.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
	Brought forward	24,02,634	...	96,479	1,20,706	68,904	2,79,740	14,313	2,81,285	11,683	38,146	1,31,051	*26,635*	34,18,306
A—Irrigation Works.														
	GOVERNMENT OF BENGAL.													
UNPRODUCTIVE **B.—Navigation, etc., Works.**	Midnapore Canal	1,42,236	...	...	553	1,126	425	...	44,922	1,228	26	31,379	*38*	2,21,857
UNPRODUCTIVE	Hijili Tidal Canal	...	...	...	...	14	...	...	84,373	5	...	1,910	*34*	86,268
	Calcutta and Eastern Canal	...	...	...	...	236	...	...	4,44,301	3,144	...	22,631	*189*	4,70,123
	Madaripur Bhil Route	...	...	...	...	1	...	...	2,65,247	13	...	2,395	...	2,67,656
		...	..	...	...	251	...		7,93,921	3,162	...	26,936	*223*	8,24,047
	TOTAL—GOVERNMENT OF BENGAL	1,42,236	...	...	553	1,377	425	..	8,38,843	4,390	26	58,315	*261*	10,45,904
A.—Irrigation Works—	GOVERNMENT OF THE UNITED PROVINCES.													
PRODUCTIVE	Ganges Canal	52,84,932	37,984	3,500	16,850	75,349	30,002	1,07,065	4,087	6,319	6,974	26,915	*1,772*	55,98,215
	Lower Ganges Canal	30,62,787	10,130	...	36,167	39,785	21,983	11,290	3,830	5,368	1,899	27,070	*1,351*	32,68,958
	Agra Canal	7,54,162	32,315	...	24,488	34,726	4,086	5,666	...	1,411	1,098	5,380	*446*	8,03,386
	Eastern Jumna Canal	19,07,915	5,485	...	1,085	22,474	8,272	18,870	...	1,971	1,889	13,841	*1,945*	19,79,857
	Dun Canal	78,741	4,231	...	18,477	...	327	22,912	...	5	10	732	*97*	1,25,338
	Bijnor Canal	59,252	585	...	3	...	5,472	230	...	254	164	48	*31*	65,977
	Garai Canal	67,746	...	...	—3,118	...	247	...	...	...	...	704	...	65,579
	Rohilkhand Canal	1,77,528	977	...	70	...	6,299	1,102	...	981	792	1,729	*288*	1,89,190
		1,13,93,063	92,207	3,500	1,44,022	1,72,334	76,688	1,67,135	7,927	16,309	12,826	76,419	*5,930*	1,21,56,500
UNPRODUCTIVE	Ken Canal	1,89,252		...	117	...	2,949	...	...	637	...	3,546	*77*	1,96,424
	Dhassan Canal	1,02,673	...	...	...	...	2,132	...	...	724	266	2,212	*328*	1,07,679
	Pahuj and Garhman Canals	13,280	...	833	52	...	479	...	...	2	...	510	*7*	15,149
	Ghori Nadi Scheme	1,738	...	...	...	...	102	...	...	...	...	...	...	1,840
	Ghargar Canal	28,599	...	...	3,519	5	1,451	...	...	711	14	3,906	*49*	38,156
	Majhgawan Tank	9,600	...	...	5	...	227	...	...	...	...	1,544	*20*	11,356
	Jhansi Lakes	7,995	...	...	9	...	398	...	...	1	...	1,347	...	8,850
	Hamirpur Lakes	6,542	66	...	...	...	224	...	...	...	...	923	*4*	7,756
	Seori Lakes	4,050	...	...	...	...	...	...	...	...	...	...	...	4,050
	Kalyanpur Tank Canals—Lalitpur Lakes	1,788	...	...	...	...	...	...	...	...	...	...	...	1,788
	Sukhra Canal	1,839	...	...	...	...	41	...	...	...	...	...	...	1,880
	Kotra Khamba Tank	256	...	...	...	...	17	...	...	...	...	...	...	273
	Betwa Canal	2,50,104	...	...	323	1,630	2,518	...	...	1,956	...	2,581	*179*	2,58,936
	Khaptia Tank Banda Lakes	2,015	...	...	...	...	...	...	...	...	...	...	...	2,015
	Manikpur Tank	1,739	...	...	...	...	...	...	...	...	...	2	...	1,741
	Baramuafi Tank	1,264	...	...	...	...	7	...	...	...	...	...	...	1,271

	Tanks in Banda District	1,163	...	...	...	...	34	...	...	...	5	71	...	1,273
	Magarpur Tank	1,293	...	...	...	...	2	...	...	...	...	6	1	1,300
	Kulpahar Tank	158	...	...	...	...	5	...	...	...	...	29	...	192
		6,24,448	66	333	4,025	1,635	10,586	...	...	4,034	285	16,682	665	6,61,929
	TOTAL—GOVERNMENT OF THE UNITED PROVINCES	1,20,17,511	92,273	4,333	1,48,047	1,73,969	87,274	1,67,135	7,927	20,343	13,111	93,101	6,595	1,28,18,429
	GOVERNMENT OF THE PUNJAB.													
PRODUCTIVE	Western Jumna Canal	36,01,523	...	4,875	14,939	16,456	3,783	16,148	1,55,569	9,306	455	28,836	1,604	38,49,786
	Upper Bari Doab Canal	44,66,892	6	85	46,155	27,394	7,953	1,70,596	...	13,355	932	17,995	2,664	47,49,199
	Lower Chenab Canal	96,24,269	9,708	8,384	35,234	18,049	18,978	16,496	...	17,603	207	21,933	3,912	97,66,949
	Sirhind Canal	41,25,434	...	187	33,575	18,940	8,661	1,59,215	15,884	4,798	95	1,82,869	3,406	45,46,252
	Lower Jhelum Canal	30,31,152	...	2,033	11,352	3,645	1,033	48,264	...	6,884	142	14,246	464	31,20,297
	Upper Sutlej Inundation Canal	5,97,037	...	...	...	2,337	942	...	...	998	3	9,636	7	6,10,946
	Sidhnai Division Canals	2,37,497	...	...	1,014	1,270	336	...	...	3	...	1,764	51	2,41,833
	Indus Division Canals	2,08,884	...	...	179	10,383	6	...	...	1,813	20	37,446	...	3,09,231
	Upper Chenab Canal	28,97,062	...	...	1,535	2,204	24	...	...	12,715	41	—2,23,582	138	26,89,861
	Upper Jhelum Canal	13,34,575	...	...	3,264	209	...	...	...	5,821	135	55,608	213	13,99,399
	Lower Bari Doab Canal	34,51,516	...	95	71,444	—260	45	2,356	...	15,818	25	33,167	490	35,73,716
	Central Work Shop	...	...	...	...	...	...	...	...	...	...	1,61,955	...	1,61,955
	Muzaffargarh Inundation Canal	2,67,540	...	...	458	9,910	425	...	3	1,225	50	607	164	2,80,086
	Chenab Inundation Canal	2,78,983	...	...	278	2,511	311	...	...	...	...	328	85	2,82,326
		3,41,22,364	9,714	15,164	2,19,427	1,13,548	42,502	4,13,075	1,71,488	92,839	2,105	3,92,808	13,198	3,55,81,836
UNPRODUCTIVE	Shahpur Canal Project	1,09,855	...	...	600	582	...	...	...	...	103	80	40	1,11,180
	Ghaggar Canal	1,064	...	...	...	20	...	...	...	2	...	...	...	1,086
		1,10,919	...	...	600	602	...	...	...	2	103	80	40	1,12,266
	TOTAL—GOVERNMENT OF PUNJAB	3,42,33,283	9,714	15,164	2,20,027	1,14,150	42,502	4,13,075	1,71,488	92,841	2,208	3,92,888	13,238	3,56,94,102
A.—Irrigation works— PRODUCTIVE	GOVERNMENT OF BURMA.													
	Yeu Canal	1,94,324	...	...	...	...	...	...	...	...	...	1,814	5	1,96,133
	Mandalay Canal	3,87,690	...	...	737	651	144	...	...	1,844	...	8,745	3	3,99,808
	Shwebo Canal	8,71,918	4,355	...	219	120	...	...	...	3,591	...	12,513	...	8,92,716
	Mon Canals	1,59,106	...	...	...	50	...	...	...	2,805	...	17,829	341	1,79,449
	TOTAL—IRRIGATION	16,13,038	4,355	...	956	821	144	...	...	8,240	...	40,901	349	16,68,106
B.—Navigation, etc., Works. PRODUCTIVE	Twante Canal	...	...	...	...	...	705	...	4,53,383	30	...	1,564	...	4,55,682
	Yandoon Island Embankment	...	...	...	...	43	...	...	...	176	...	220	...	439
	Irrawaddy Embankment	...	...	...	...	63	...	...	...	551	...	1,326	135	1,805
	Thongwa Island Embankment	...	...	...	...	694	...	...	...	...	...	210	...	904
		...	...	...	...	800	705	...	4,53,383	757	...	3,320	135	4,58,830
UNPRODUCTIVE	Yenwe Stream Embankment	...	...	...	...	...	...		...	...	...	2,501	...	2,501
A.—Irrigation works— UNPRODUCTIVE	TOTAL—GOVERNMENT OF BURMA	16,13,038	4,355	...	956	1,621	849	...	4,53,383	3,997	...	46,722	484	21,29,437
	GOVERNMENT OF BIHAR AND ORISSA.													
	Orissa Project	4,94,003	...	...	458	11,925	844	...	1,12,744	541	20	39,411	851	6,59,095
	Sone Project	25,28,410	...	...	14,280	6,896	2,361	2,574	41,379	1,118	67	77,565	3,977	26,70,673
	Tribeni Canal	31,605	...	...	6	738	2,797	...	7	120	...	2,120	...	37,393
	Dhaka Canal	5,522	...	...	...	134	1,472	...	...	3	...	400	...	7,531
	TOTAL—GOVERNMENT OF BIHAR & ORISSA	30,59,540	...	...	14,744	19,693	7,474	2,574	1,54,130	1,782	87	1,19,496	4,828	33,74,692
	Carried over	5,34,68,242	1,06,342	1,15,976	5,05,033	3,79,714	4,18,264	5,97,097	19,07,056	1,40,036	53,578	8,41,573	52,041	5,84,80,870

No. 35A.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	*Deduct*—Refunds.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	5,34,68,242	1,06,342	1,15,976	5,05,033	3,79,714	4,18,264	5,97,097	19,07,056	1,40,036	53,578	8,41,573	*52,041*	5,84,80,870
A.—Irrigation works—														
	GOVERNMENT OF CENTRAL PROVINCES.													
PRODUCTIVE	Mahanadi Canal	3,52,477	...	...	...	...	842	...	...	2,696	...	1,294	*1,394*	3,55,915
	Wainganga Canal	1,57,467	...	...	70	...	1,409	...	63	354	...	2,088	*1,502*	1,59,949
		5,09,944	...	...	70	...	2,251	...	63	3,050	...	3,382	*2,896*	5,15,864
UNPRODUCTIVE	Khapri Aranda Tank	17,211	...	...	167	...	117	...	...	...	...	149	...	17,644
	Chandpur "	18,345	...	...	...	...	637	...	...	...	...	1,371	...	20,353
	Marowda "	7,044	...	...	...	...	56	...	...	...	...	616	...	7,716
	Asola-Mendha "	33,955	...	...	3	...	393	...	...	291	...	460	*189*	34,913
	Ghorajheri "	16,312	...	...	37	...	472	...	...	102	2	194	*857*	16,282
	Pindrawan "	9,427	...	...	114	...	...	...	...	...	...	219	*2*	9,758
	Khairbunda "	12,327	...	...	...	...	272	...	...	...	...	232	...	12,881
	Rumal "	6,144	...	...	...	...	77	...	...	42	...	119	*1,663*	4,719
	Ramtek Reservoir	23,528	...	...	368	...	2,814	...	...	171	...	6,267	*125*	33,023
	Barera Kalan with Mohari Feeder	5,567	...	...	...	...	83	...	...	42	...	230	*40*	5,882
	Tandula Canal Project	2,80,238	...	...	1,559	...	216	...	...	918	...	3,898	*560*	2,85,969
	Naleshwar Tank	4,210	...	...	...	...	99	...	11	...	...	73	...	4,393
	Jomunia "	11,409	...	...	...	...	89	...	..	4	...	412	*117*	11,797
	Kattasjheri "	3,047	...	...	...	...	220	...	...	17	...	41	*19*	3,306
	Chekamara "	18,204	...	...	...	...	527	...	...	...	...	289	*14*	19,006
	Bodulkassa "	16,794	...	...	116	...	350	...	...	...	...	390	*9*	17,641
	Pariat	..	...	...	...	...	125	...	...	100	...	46	...	271
	Boharibund	...	...	...	...	...	10	...	...	...	...	410	...	420
	Boorina Nalla Scheme	1,297	...	...	29	...	3	...	...	1	..	58	...	1,388
	Niwar Tar Ametha Reservoir Tank	2,092	...	...	...	...	...	...	...	3	...	...	...	2,095
	Kumhari Tank	1,721	...	...	...	...	8	...	...	170	...	398	...	2,297
	Mala "	2,239	...	...	...	...	...	...	...	71	...	319	...	2,629
		4,91,111	...	...	2,393	...	6,568	...	11	1,932	2	16,241	*3,875*	5,14,383
	TOTAL—GOVERNMENT OF CENTRAL PROVINCES	10,01,055	...	...	2,463	...	8,819	...	74	4,982	2	19,623	*6,771*	10,30,247
	TOTAL—PROVINCIAL GOVERNMENTS	5,44,69,297	1,06,342	1,15,976	5,07,496	3,79,714	4,27,083	5,97,097	19,07,130	1,45,018	53,580	8,61,196	*58,812*	5,95,11,117
	TOTAL—CENTRAL GOVERNMENT	15,98,811	...	134	4,218	1,940	...	1,48,364	246	6,388	1,215	28,914	*323*	17,89,907
	GRAND TOTAL	5,60,68,108	1,06,342	1,16,110	5,11,714	3,81,654	4,27,083	7,45,461	19,07,376	1,51,406	54,795	8,90,110	*59,135*	6,13,01,024

No. 36—ABSTRACT ACCOUNTS of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

	A.—IRRIGATION WORKS.		B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE.	PRODUCTIVE.	UNPRODUCTIVE.	
Central Government.	R	R	R	R	R
Baluchistan	...	54,844	...	...	54,844
North-West Frontier Province .	2,27,319	5,85,823	...	...	8,13,142
Rajputana	...	92,868	...	...	92,868
TOTAL CENTRAL .	2,27,319	7,33,535	...	...	9,60,854
Provincial Governments.					
Government of Madras (*Reserved*).	25,93,037	2,96,159	...	2,87,054	31,76,250
Government of Bombay „ .	30,76,389	13,99,963	...	...	44,76,352
Government of Bengal „ .	...	2,00,907	...	7,13,953	9,14,860
Government of United Provinces (*Reserved*).	45,26,492	7,67,612	...	...	52,94,104
Government of Punjab (*Reserved*).	1,45,14,904	1,92,833	...	...	1,47,07,737
Government of Burma „ .	9,46,397	...	11,09,975	1,02,852	21,59,224
Government of Bihar and Orissa (*Reserved*).	...	16,52,710	...	...	16,52,710
Government of Central Provinces and Berar (*Reserved*).	4,47,255	5,62,575	...	...	10,09,830
TOTAL PROVINCIAL .	2,61,04,474	50,72,759	11,09,975	11,03,859	3,33,91,067
TOTAL CENTRAL AND PROVINCIAL .	2,63,31,793	58,06,294	11,09,975	11,03,859	3,43,51,921

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plants.	Suspense.	*Deduct*—Recoveries on Revenue Account.	NET TOTAL.
	Central Government.	R	R	R	R	R	R	R
A.—Irrigation Works—	BALUCHISTAN.							
Unproductive	Shebo Canal	...	9,068	6,379	349	...	...	15,796
	Khushdil Khan Reservoir	2	10,161	8,741	1,578	...	...	20,482
	Nari Weir Canal	613	7,586	9,612	755	...	...	18,566
	Total	615	26,815	24,732	2,682	...	...	54,844
	NORTH-WEST FRONTIER PROVINCE							
Productive	Lower Swat River Canal	1,407	56,436	83,539	2,942	...	—*861*	1,48,185
	Kabul River Canal	3,843	28,053	47,083	155	...	...	79,134
		5,250	84,489	1,33,622	3,097	...	—*861*	2,27,319
Unproductive	Upper Swat River Canal	40,298	1,95,081	3,50,487	1,142	...	*1,185*	5,85,823
	Total	45,548	2,79,570	4,84,109	4,239	...	*324*	8,13,142
	RAJPUTANA.							
Unproductive	Tanks in Ajmer Sub-Collectorate	13,108	22,945	22,456	935	—3,762	...	55,682
	„ Beawar „	1,452	6,745	5,541	213	...	...	13,951
	„ Tadgarh „	4,767	9,320	8,783	365	...	...	23,235
	Total	19,327	39,010	36,780	1,513	—3,762	...	92,868
	TOTAL CENTRAL GOVERNMENT	65,490	3,45,395	5,45,621	8,434	—3,762	*324*	9,60,854
	Provincial Governments.							
A.—Irrigation Works—	GOVERNMENT OF MADRAS (RESERVED).							
Productive	Godavari Delta System	12,386	4,20,747	2,32,890	8,492	...	*332*	6,74,183
	Kistna „	13,711	3,10,454	1,42,356	3,030	...	*186*	4,69,365
	Divipumping Project	1,239	91,447	40,703	866	...	...	1,34,255
	Penner River Canals System	—1,806	63,891	27,264	580	...	...	89,929
	Poiney Anicut System	—600	13,240	4,707	159	...	...	17,506
	Cheyern Anicut	3,178	20,339	8,758	295	...	...	32,570
	Tirukhoyilur Anicut System	804	11,322	4,517	152	...	...	16,795
	Shatiatope Anicut	2,457	16,910	7,213	243	...	...	26,823
	Lower Coleroon Anicut	9,369	1,04,814	42,707	876	...	*48*	1,57,718
	Cauvery Delta System	1,06,197	3,16,986	1,58,739	1,871	...	...	5,83,793
	Periyar System	5,299	1,00,997	39,872	470	...	...	1,46,638
	Srivaikuntam Anicut System	15,335	51,635	25,122	296	...	...	92,388
	Arkenkota Channel	—222	2,639	900	31	...	...	3,348
	Thadapalle „	—3,175	9,624	2,402	81	...	...	8,932
	Kalingarayen „	—3,974	8,510	1,689	57	...	...	6,282
	Palar Anicut System	5,357	35,240	13,777	441	...	...	54,815
	Vallaru Anicut System	—206	690	138	4	...	...	626
	Mehamattur „	324	3,454	1,407	47	...	...	5,232
	Vriddhachalam „	502	4,335	1,801	61	...	...	6,699
	Nandyar Channel System	—2,836	6,577	1,403	17	...	...	5,161
	Marudur Anicut „	154	9,168	3,497	41	...	...	12,860
	Ganjam Minor River System	69	27,016	15,428	621	...	*162*	42,972
	Chembrambaukam Tank	—2,283	3,658	395	12	...	*260*	1,522
	Taludur Project	1,895	...	706	24	...	...	2,625
	Total	1,63,174	16,33,693	7,78,391	18,767	...	*988*	25,93,037

Unproductive	Nagavalli River System	432	10,410	6,176	249	...	17,267
	Bhavanasi Tank Project	21	2,024	898	19	... *100*	2,862
	Kurnool-Cuddapah Canal	6,455	76,872	23,895	679	... ...	1,07,902
	Barur Tank	160	3,999	1,549	52	... ...	5,760
	Muniyeru Project	257	5,872	2,692	58	... ...	8,879
	Rushikulya System	3,753	49,611	30,397	1,223	... ...	84,984
	Jangamaheswarapuram Tank	...	357	157	3	... ...	517
	Atmakuru Tank	...	3,245	1,425	30	... ...	4,700
	Dondapad Tank System	236	31	117	3	... ...	387
	Hajipuram Tank	...	500	219	5	... ...	724
	Mopad Project	...	3,127	1,373	29	... ...	4,529
	Ponnalur Tank Project	413	2,670	1,354	29	... ...	4,466
	Anamasamudram Beraperu Tank	—28	—612	—281	—6	... ...	—927
	Sagileru System	—269	387	34	1	... ...	153
	Cumbum Tank	312	204	148	4	... ...	668
	Markapur Tank Project	—29	1,383	388	11	... ...	1,753
	Yelluur Tank Project	...	1,130	324	9	... ...	1,463
	Kocheruyn Do.	115	479	170	5	... ...	769
	Siddapur Do.	...	1,363	391	11	... ...	1,765
	Venkatapuram Tank Project	50	396	128	4	... ...	578
	Peddinayudu Tank of Chinnarao palem	...	137	60	1	... ...	198
	Kanniampoliam Anicut	...	2,592	965	32	... ...	3,589
	Madras Water-Supply and Irrigation System	—228	18,459	5,228	148	... *1,005*	22,602
	Pelandorai Anicut System	942	13,910	5,532	187	... ...	20,571
		12,592	1,98,546	83,340	2,786	... *1,105*	2,96,159
	TOTAL—A. IRRIGATION WORKS	1,75,766	18,32,239	8,61,731	21,553	... *2,093*	28,89,196
B.—Navigation, etc., Works.							
Unproductive	Ganjam Gopalpur Canal	...	285	162	7	... ...	454
	Buckingham Canal	2,330	2,11,912	68,396	1,800	... *45*	2,84,393
	Vedaranniyam Canal	115	1,485	600	7	... ...	2,207
	TOTAL—B. NAVIGATION, ETC., WORKS	2,445	2,13,682	69,158	1,814	... *45*	2,87,054
	TOTAL GOVERNMENT OF MADRAS	1,78,211	20,45,921	9,30,889	23,367	... *2,138*	31,76,250
	Carried over	1,78,211	20,45,921	9,30,889	23,367	... *2,138*	31,76,250

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	*Deduct* Recoveries on Revenue Account.	NET TOTAL.
		₹	₹	₹	₹	₹	₹	₹
A.—Irrigation works.	Brought forward (RESERVED.)	1,78,211	20,45,921	9,30,889	23,367	...	*2,138*	31,76,250
Productive.	GOVERNMENT OF BOMBAY.							
	Sind.							
	Desert Canal	3,572	1,45,791	33,750	137	...	...	1,83,300
	Unharwah	628	51,614	11,804	66	...	...	64,112
	Begari Canal	4,657	1,56,999	37,731	3,936	..	*3,776*	1,99,597
	Eastern Nara Works	31,205	1,74,895	1,24,522	2,663	—11	*507*	3,32,767
	Jamrao Canal	50,854	2,34,359	2,28,778	3,466	—19	*339*	5,17,099
	Sukkur Canal	925	94,059	21,617	167	735	*43*	1,17,460
	Ghar Canal	737	1,79,871	40,750	242	...	*10*	2,21,590
	Alibhar Kacheri Canal	136	—2,495	1,229	47	...	...	—1,083
	Marak Great Canal	...	17,293	19,099	406	...	...	36,798
	Sarfrazwah "	...	8,960	8,357	176	...	...	17,493
	Fuleli Canal "	31	1,14,748	1,19,284	2,631	—3,031	*168*	2,33,495
	Hasanaliwah	—817	17,251	12,776	242	...	...	29,452
	Nawalakhi	44	21,966	15,583	286	...	...	37,879
	Canals in Rohri	281	1,20,812	27,362	1,943	...	*1,791*	1,48,607
	Sind Canal and Branches	156	57,972	13,135	73	...	...	71,336
	Rajib Chiti and Garanj Canals	...	10,586	2,392	13	...	...	12,991
	Kalri Canal	...	35,994	8,133	45	...	...	44,172
	Indus Canal Right Bank	7,138	22,708	6,744	37	...	...	36,627
	Indus Canal Left Bank	3,374	48,019	11,613	65	...	...	63,071
	Pinyari Canal	13,006	1,16,658	30,429	396	100	*227*	1,65,362
	Western Nara and Pritchard	843	2,84,392	64,452	1,801	...	*1,443*	3,50,045
	Phitta	...	3,763	850	5	...	...	4,618
	Marviwah	...	10,699	2,420	13	...	...	13,132
	Gharo Mahammdo	5,216	33,194	27,195	953	2,725	*454*	68,829
	Kari Shumali	263	17,282	12,423	228	...	...	30,196
	Nasirwah	...	12,847	9,096	167	...	...	22,110
	Indus Canals (other canals Fuleli Dt.)	...	18,580	13,155	241	...	...	31,976
	Dambhro	797	9,592	7,356	135	...	...	17,880
		1,28,046	20,18,409	9,12,035	20,680	499	*8,758*	30,70,911
	Deccan and Gujrat:							
	Gadikeri tank	...	345	592	12	...	...	949
	Mavinkop tank	...	138	236	5	...	...	379
	Shahda channel	2,052	370	1,691	107	...	...	4,150
		2,052	853	2,449	124	...	...	5,478
	Total—Productive	1,30,098	20,19,262	9,14,484	20,804	499	*8,758*	30,76,389
Unproductive.	*Sind.*							
	Mahiwah Canal	831	1,29,226	29,739	175	..	*23*	1,59,948
	Dad Canal	—325	82,423	30,784	1,275	...	*14*	1,14,143
	Nasrat Canal	2,805	77,331	28,989	1,128	...	...	1,10,253
	Sutthe Canal	—1,994	6,356	796	4	...	...	5,162
	Baghar Canal	...	30,002	6,779	38	...	...	36,819
	Dadu Canal	...	30,549	6,903	38	...	...	37,490
		1,317	3,55,887	1,03,990	2,658	...	*37*	4,63,815

Deccan and Gujrat.							
Nira canal including Shetphal Tank	3,566	98,474	96,476	2,867	...	...	2,01,383
Chankapur Tank	2,690	12,867	14,709	437	...	...	30,703
Mhaswad Tank	1,156	5,971	6,738	200	...	...	14,065
Godavari Canal	2,623	1,09,075	1,05,609	3,240	...	*101*	2,20,446
Pravara River Canal	990	29,842	29,151	885	...	*19*	60,849
Hathmati and Kharicut Canals	1,293	28,174	3,513	39	...	...	33,019
Lower Panjhra River Works	567	792	909	60	...	...	2,328
Kadwa River Works	311	8,166	8,015	238	...	...	16,730
Pravara River Works Lakh Canal	138	1,626	1,669	50	...	...	3,483
Mutha Canal including Matoba Tank	1,632	57,611	56,013	2,164	282	*499*	1,17,203
Ekruk Tank	356	7,566	5,202	350	...	...	13,574
Krishna Canal	4,921	7,616	8,391	555	...	...	21,483
Sahiat Tank	...	4,233	505	5	...	...	4,743
Wangroli Tank	...	4,699	560	6	...	...	5,265
Tranza Nagrama Tank	...	2,400	286	3	...	...	2,689
Savli Tank	60	4,309	521	6	...	...	4,896
Futelao Tank	...	1,298	154	2	...	...	1,454
Hartala Tank	...	500	335	22	...	...	857
Jamda Canal	98	4,722	3,226	213	...	...	8,259
Mhaswa Tank	...	1,003	671	44	...	...	1,718
Parsul Tank	...	648	613	18	...	...	1,279
Pravara Left Bank Canal	1,941	41,240	40,827	1,214	...	*1*	85,221
Bhatodi Tank	3,306	2,495	3,883	257	...	...	9,941
Kasurdi Tank	...	483	456	14	...	...	953
Shiresphal Tank	...	1,432	1,354	40	...	...	2,826
Bhadalwadi Tank	...	1,501	1,419	42	...	...	2,962
Ashti Tank	...	3,555	2,379	157	...	...	6,091
Koregaon Tank	...	902	604	40	...	...	1,546
Pathri Tank	...	3,122	2,090	138	...	...	5,350
Rewari Canal	...	1,498	1,002	66	...	...	2,566
Yerla River Irrigation Works	1,660	8,562	6,841	452	...	...	17,515
Upper Man River Works	...	1,533	1,029	68	...	...	2,635
Maini Tank	...	2,502	1,675	111	...	...	4,288
Chikhli Canal	...	541	362	24	...	...	927
Muchkundi Tank	...	2,122	3,640	76	...	...	5,838
Dambal Do.	...	500	858	18	...	...	1,376
Asundi Do.	...	391	671	14	...	...	1,076
Medleri Do.	...	391	671	14	...	...	1,076
Dharma Canal	...	—282	1,429	40	...	...	1,187
Madag Tank	...	799	1,371	29	...	...	2,199
Gokak Canal 1st Section and Storage Works	17	5,127	8,821	184	...	...	14,149
	27,325	4,70,011	4,24,748	14,402	282	*620*	9,36,148
Total—Unproductive	28,642	8,25,898	5,28,738	17,060	282	*657*	13,99,963
TOTAL GOVERNMENT OF BOMBAY	1,58,740	28,45,160	14,43,222	37,864	781	*9,415*	44,76,352
Carried over	3,36,951	48,91,081	23,74,111	61,231	781	*11,553*	76,52,602

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plants.	Suspense.	*Deduct*—Recoveries on revenue Account.	NET TOTAL.
		R	R	R	R	R	R	R
	Brought forward	3,36,951	48,91,081	23,74,111	61,231	781	*11,553*	76,52,602
A—Irrigation Works.	GOVERNMENT OF BENGAL. (RESERVED).							
Unproductive	Midnapore Canal	—180	57,682	1,41,657	1,400	483	*135*	2,00,907
B.—Navigation, etc., works.								
Unproductive	Hijili Tidal Canal	—38	7,837	15,362	190	...	*15*	23,336
	Calcutta and Eastern Canals	2,79,610	2,51,288	1,11,327	4,016	—2,442	*55*	6,43,744
	Purchase of Dredger	...	1,603	89	12	...	...	1,704
	Madaripur Bhil Route	328	32,458	11,674	248	461	...	45,169
		2,79,900	2,93,186	1,38,452	4,466	—1,981	*70*	7,13,953
	TOTAL GOVERNMENT OF BENGAL	2,79,720	3,50,868	2,80,109	5,866	—1,498	*205*	9,14,860
A—Irrigation Works.	GOVERNMENT OF UNITED PROVINCES. (RESERVED).							
Productive	Ganges Canal	42,579	6,58,120	10,86,524	23,860	...	*28,779*	17,82,304
	Lower Ganges Canal	16,834	4,81,007	8,80,452	10,230	...	*2,808*	13,85,715
	Agra Canal	7,295	1,49,105	2,65,517	3,822	—47	*1,292*	4,24,400
	Eastern Jumna Canal	11,728	2,17,364	3,75,870	5,558	...	*621*	6,09,939
	Dun Canal	1,380	33,166	45,046	844	...	*11*	80,425
	Bijnor Canal	...	15,931	24,088	390	...	*8*	40,401
	Garai Canal	1,382	9,930	19,193	232	...	...	30,737
	Rohilkhand Canal	2,981	51,240	1,14,774	3,630	...	*54*	1,72,571
		84,179	16,15,863	28,11,464	48,606	—47	*33,573*	45,26,492
Unproductive	Betwa Canal	8,203	85,225	1,56,327	2,745	...	*2,735*	2,49,765
	Ken Canal	2,123	69,562	1,15,411	2,107	...	*296*	1,88,907
	Dhasan Canal	3,831	55,280	92,034	1,737	...	*220*	1,52,662
	Pahuj and Garhman Canals	238	6,729	11,319	204	...	...	18,490
	Ghori Nadi Scheme	...	2,459	3,823	50	...	...	6,332
	Ghaggar Canal	1,542	35,568	57,497	760	...	*1,026*	94,341
	Majhgawan Tank	185	3,575	5,953	110	...	...	9,823
	Jhansi Lakes	931	3,217	6,610	121	...	...	10,879
	Hamirpur Lakes	74	2,723	4,774	82	...	...	7,653
	Seori Lakes	...	1,157	1,971	34	...	...	3,162
	Kalyanpur Tank and Canals—Lalitpur Lakes	...	1,389	2,209	41	...	...	3,639
	Sukhra Canal		1,473	2,309	30	...	...	3,812

	Kotra Khamba Tank Banda Lakes	...	554	847	16	....	...	1,417
	Khaptia Tank Banda Lakes	...	538	894	16	...	...	1,448
	Manikpur Tank	...	506	821	15	...	...	1,342
	Baramuafi Tank	..	397	617	12	...	...	1,026
	Tanks in Banda District	...	1,631	2,497	48	...	...	4,176
	Magarpur Tank	84	420	809	15	...	...	1,328
	Kulpahar Tank	...	677	1,016	20	..	...	1,713
	Barwar Lake	...	2,213	3,419	65	...	...	5,697
		17,211	2,75,293	4,71,157	8,228	...	*4,277*	7,67,612
A.—Irrigation Works.	TOTAL GOVERNMENT OF UNITED PROVINCES	1,01,390	18,91,156	32,82,621	56,834	—47	*37,850*	52,94,104
	GOVERNMENT OF PUNJAB (RESERVED).							
Productive.	Western Jumna Canal	1,48,381	5,43,624	7,44,953	25,705	...	*9,417*	14,53,246
	Upper Bari Doab Canal	63,387	6,02,668	7,50,252	8,622	...	*412*	14,25,017
	Central Work Shop	...	5,256	9,335	15,686	...	...	30,277
	Lower Chenab Canal	1,92,179	8,67,140	14,96,396	87,237	...	*6,860*	26,36,092
	Sirhind Canal	93,883	4,10,532	7,25,576	9,974	...	*3,674*	12,36,291
	Lower Jhelum Canal	72,547	3,20,572	6,03,106	8,985	...	*46,417*	9,53,793
	Upper Sutlej Inundation Canal	445	2,79,483	3,10,080	1,516	...	*31*	5,91,493
	Sidhnai Inundation Canals	10,998	57,121	33,612	1,425	...	*213*	1,02,943
	Indus Inundation Canals	2,26,662	3,19,659	2,69,706	11,437	...	*85*	8,27,379
	Upper Chenab Canal	1,69,198	6,16,768	6,33,866	8,849	...	*2,287*	14,26,304
	Upper Jhelum Canal	1,00,550	5,55,023	6,45,639	18,963	...	*14,194*	13,05,981
	Lower Bari Doab Canal	2,81,950	6,95,938	8,83,253	22,294	...	*1,871*	18,81,564
	Muzaffargarh Inundation Canal	49,999	2,56,822	1,51,392	6,419	...	*658*	4,63,974
	Chenab Inundation Canal	5,071	1,11,192	57,367	2,432	...	*512*	1,75,550
		14,15,660	56,41,798	73,14,532	2,29,544	...	*86,631*	1,45,14,904
Unproductive	Shahpur Canal Project	...	61,542	94,413	1,406	...	...	1,57,361
	Ghaggar Canal	4,980	11,802	18,067	623	...	...	35,472
		4,980	73,344	1,12,480	2,029	...	...	1,92,833
	TOTAL GOVERNMENT OF PUNJAB	14,20,640	57,15,142	74,27,013	2,31,573	...	*86,631*	1,47,07,737
	Carried over	21,38,701	1,28,48,247	1,33,63,854	3,55,504	—764	*1,36,239*	2,85,69,303

No. 36—A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	*Deduct*—Recoveries on revenue Account.	NET TOTAL.
		₹	₹	₹	₹	₹	₹	₹
	Brought forward	21,33,701	1,28,48,247	1,33,63,854	3,55,504	—764	*1,36,239*	2,85,69,303
A.—Irrigation Works.	GOVERNMENT OF BURMA (RESERVED).							
Productive	Ye-u-Canal	1,517	1,31,143	1,32,334	6,958	..	...	2,71,952
	Mandalay Canal	4,604	84,888	99,140	4,694	3,004	*1,111*	1,95,219
	Shwebo Canal	8,251	1,32,209	1,89,909	7,366	—733	*422*	3,36,571
	Mon Canal	11,388	64,198	66,680	3,964	—2,994	*581*	1,42,655
	TOTAL IRRIGATION	25,760	4,12,429	4,88,063	22,982	—723	*2,114*	9,46,397
B.—Navigation, etc., Works.								
Productive	Twantse Canal	—3,911	15,746	32,197	621	—33,391	*1,689*	9,573
	Yandoon Island Embankment	...	1,13,523	31,701	5,954	20,653	*309*	1,71,522
	Irrawaddy Embankment	33,305	5,25,669	1,80,553	29,317	1,01,691	*1,519*	8,69,016
	Thongwa Island Embankment	...	9,433	4,500	495	1,716	*27*	16,177
	Embankment Dredgers	...	...	...	...	43,687	...	43,687
		29,394	6,64,371	2,49,011	36,387	1,34,356	*3,544*	11,09,975
Unproductive	Yenwe River Embankment	617	77,231	20,921	4,083	...	...	1,02,852
		617	77,231	20,921	4,083	...	...	1,02,852
	TOTAL NAVIGATION, ETC.	30,011	7,41,602	2,69,932	40,470	1,34,356	*3,544*	12,12,827
	TOTAL GOVERNMENT OF BURMA	55,771	11,54,031	7,57,995	63,452	1,33,633	*5,658*	21,59,224
A.—Irrigation Works.	GOVERNMENT OF BIHAR AND ORISSA (RESERVED).							
Unproductive	Orissa Canal Project	3,219	1,48,307	3,37,376	18,052	—14,196	*15,250*	4,83,008
	Sone Canal Project	56,277	3,97,550	5,07,576	11,089	—11,281	*1,223*	9,59,988

A.—Irrigation.								
Productive	Trebeni Canal	7,260	82,771	1,02,810	2,258	—225	*143*	1,94,731
	Dhaka Canal	24	8,553	6,190	216	...	...	14,983
	TOTAL—GOVERNMENT OF BIHAR AND ORISSA	71,780	6,37,681	9,53,952	31,615	—25,702	*16,616*	16,52,710
	GOVERNMENT OF CENTRAL PROVINCES AND BERAR (RESERVED.)							
	Mahanadi Canal	416	1,50,128	1,88,344	3,604	...	*12*	3,42,480
	Wainganga Canal	...	44,120	59,361	1,390	...	*96*	1,04,775
		416	1,94,248	2,47,705	4,994	...	*108*	4,47,255
Unproductive	Khapri Aranda Tank	180	4,012	6,691	172	...	...	11,055
	Chandpur „	...	6,190	12,507	116	...	*6*	18,807
	Marowda „	...	2,495	3,829	102	...	...	6,426
	Asola-Mendha „	...	13,480	25,723	252	...	*5*	39,450
	Ghorajheri „	...	9,866	18,134	185	...	*7*	28,178
	Pindrawan „	497	2,116	3,537	62	...	...	6,212
	Khairbunda „	...	9,383	17,885	176	...	*6*	27,388
	Rumal „	396	3,626	5,024	126	...	*6*	9,166
	Ramtek Reservoir	559	11,193	22,366	220	...	*17*	34,321
	Barera Kalan Tank with Mohari feeder	91	1,241	2,727	22	...	...	4,081
	Tandula Canal Project	168	1,15,371	1,86,433	4,745	...	*133*	3,06,584
	Naleshwar Tank	...	4,460	— 8,009	83	...	*2*	12,550
	Jamunia „	...	2,976	4,055	94	...	...	7,125
	Kattanjheri „	...	1,997	2,467	63	...	*2*	4,525
	Chorkhamara „	...	4,399	9,220	82	...	*1*	13,700
	Kumhari „	...	748	1,003	18	...	...	1,769
	Bodulkassa „	...	5,210	10,398	97	...	*1*	15,704
	Boorina Nalla Scheme	...	1,866	3,304	32	...	...	5,202
	Niwar Tar-Ametha Reservoir Tank	30	2,634	4,949	43	...	...	7,656
	Mala Tank	...	1,018	1,647	18	...	*7*	2,676
	TOTAL—GOVERNMENT OF CENTRAL PROVINCES.	1,921	2,04,281	3,49,858	6,708	...	*193*	5,62,575
	TOTAL—PROVINCIAL GOVERNMENTS	2,337	3,98,529	5,97,563	11,702	...	*301*	10,09,330
	TOTAL—CENTRAL GOVERNMENT	22,68,589	1,50,38,488	1,56,73,364	4,62,273	1,07,167	*1,58,814*	3,33,91,067
	GRAND TOTAL	65,490	3,45,395	5,45,621	8,434	—3,762	*324*	9,60,854
		23,34,079	1,53,83,883	1,62,18,985	4,70,707	1,03,405	*1,59,138*	3,43,51,921

No. 37.—ABSTRACT ACCOUNT of RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which NO CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORK.	CENTRAL GOVERNMENT.						PROVINCIAL GOVERNMENTS.										Total Central and Provincial.
	Baluchistan.	North-West Frontier Province.	Delhi Province.	Rajputana.	Coorg.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
A—Irrigation Works.																	
(1) Works for which only Revenue Accounts are kept	...	...	...	...	...	...	...	...	...	...	4,40,710	13,36,162	...	...	...	17,76,872	17,76,872
(2) Works for which neither Capital nor Revenue Accounts are kept . .	2,340	27,277	4,350	...	...	33,967	36,691	65,561	28,467	21,718	...	...	2,217	1,35,163	...	2,89,817	3,23,784
TOTAL .	2,340	27,277	4,350	...	...	33,967	36,691	65,561	28,467	21,718	4,40,710	13,36,162	2,217	1,35,163	...	20,66,689	21,00,656
B.—Navigation, etc. Works.																	
(1) Works for which only Revenue Accounts are kept	...	...	...	...	...	...	...	...	...	...	...	5,66,029	...	...	...	5,66,029	5,66,029
(2) Works for which neither Capital nor Revenue Accounts are kept .	...	...	...	...	...	...	88,278	2,675	1,84,200	...	32,501	30,948	86,502	...	...	4,75,104	4,75,104
TOTAL .	...	...	...	...	...	...	88,278	2,675	1,84,200	...	32,501	5,96,977	86,502	...	...	10,41,133	10,41,133
GRAND TOTAL .	2,340	27,277	4,350	...	...	33,967	1,24,969	68,236	2,12,667	21,718	5,23,211	19,33,139	88,719	1,35,163	...	31,07,822	31,41,789

No. 37-A.—DETAILED ACCOUNT of RECEIPTS from IRRIGATION, EMBANKMENT AND DRAINAGE WORKS for which NO CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORK.	Water Rates.	Owners' Rates.	Water-supply of towns.	Sales of water.	Plantations.	Other Canal Produce.	Water power.	Navigation.	Rents of Buildings.	Fines.	Recoveries of Expenditure.	Miscellaneous.	*Deduct*—Refunds.	TOTAL.
A.—Irrigation works:—														
Central Government.														
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.														
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
North-West Frontier Province	27,277	...	...	...	...	...	...	...	...	...	...	...	...	27,277
Delhi Province	...	...	...	...	...	...	...	...	...	...	...	4,350	...	4,350
Baluchistan	408	...	...	...	...	...	...	...	34	...	...	1,898	...	2,340
TOTAL CENTRAL GOVERNMENT	27,685	...	...	...	...	...	...	...	34	...	...	6,248	...	33,967
Provincial Governments.														
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.														
Government of Punjab	4,37,291	...	...	182	1,735	448	...	...	1,231	50	...	—219	*8*	4,40,710
Government of Burma	708	12,08,007	...	2,046	1,111	...	...	3,100	4,786	...	59	1,16,354	*9*	13,36,162
Total	4,37,999	12,08,007	...	2,228	2,846	448	...	3,100	6,017	50	59	1,16,135	*17*	17,76,872
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
Government of Madras	...	...	...	539	6,865	2,579	19,395	...	454	731	—530	6,757	*99*	36,691
Government of Bombay	18,291	...	...	529	3,562	14,574	...	...	1,246	16	1,081	26,568	*306*	65,561
Government of Bengal	27,448	...	...	...	...	...	...	...	152	...	...	867	...	28,467
Government of United Provinces	10,618	...	...	15	...	290	...	...	240	...	132	11,257	*834*	21,718
Government of Bihar and Orissa	1,112	...	...	...	34	511	...	...	4	...	...	556	...	2,217
Government of Central Provinces and Berar	1,07,934	...	...	1,344	...	1,866	...	...	6,101	...	6,983	11,584	*649*	1,35,163
Total	1,65,403	...	...	2,427	10,461	19,820	19,395	...	8,197	747	7,666	57,589	*1,888*	2,89,817
TOTAL PROVINCIAL	6,03,402	12,08,007	...	4,655	13,307	20,268	19,395	3,100	14,214	797	7,725	1,73,724	*1,905*	20,66,689
TOTAL A.—IRRIGATION WORKS	6,31,087	12,08,007	...	4,655	13,307	20,268	19,395	3,100	14,248	797	7,725	1,79,972	*1,905*	21,00,656
B.—Navigation etc. Works.														
Provincial Governments.														
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.														
Government of Burma	...	3,53,401	...	1,025	2,725	...	...	1,84,649	900	...	...	23,329	...	5,66,029
Total	...	3,53,401	...	1,025	2,725	...	...	1,84,649	900	...	...	23,329	...	5,66,029
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
Government of Madras	...	...	...	...	39,465	...	...	3,739	64	778	5,877	43,208	*4,853*	88,278
Government of Bombay	...	...	...	...	...	...	...	...	...	...	...	2,675	...	2,675
Government of Bengal	...	...	...	...	1,043	...	...	64,305	926	...	—1,500	1,19,691	*265*	1,84,200
Government of Punjab	65,899	...	...	445	1,075	1,536	408	...	24	1	...	13,113	...	82,501
Government of Burma	...	13,980	...	...	...	...	...	...	...	...	15,001	1,967	...	30,948
Government of Bihar and Orissa	...	...	...	139	722	...	...	9,943	197	...	13	75,558	*70*	86,502
Total	65,899	13,980	...	584	42,305	1,536	408	77,987	1,211	779	19,391	2,56,212	*5,188*	4,75,104
TOTAL B.—NAVIGATION, ETC. WORKS.	65,899	3,67,381	...	1,609	45,030	1,536	408	2,62,636	2,111	779	19,391	2,79,541	*5,188*	10,41,133
TOTAL PROVINCIAL GOVERNMENTS	6,69,301	15,75,388	...	6,264	58,337	21,804	19,803	2,65,736	16,325	1,576	27,116	4,53,265	*7,093*	31,07,822
GRAND TOTAL	6,96,986	15,75,388	...	6,264	58,337	21,804	19,803	2,65,736	16,359	1,576	27,116	4,59,513	*7,093*	31,41,789

No. 38.—ACCOUNT of EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which NO CAPITAL ACCOUNTS are maintained for the year ended 31st March 1924.

DETAILS.	CENTRAL GOVERNMENT.							PROVINCIAL GOVERNMENTS.											Total Central and Provincial.
								Reserved.											
	India General.	Baluchistan.	North-West Frontier Province.	Delhi Province.	Rajputana.	Coorg.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States-Federation.	TOTAL.	
A.—Irrigation Works—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT—																			
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Extensions and Improvements	...	...	...	...	...	...	...	...	...	...	...	2,855	1,15,947	...	...	...	...	1,18,802	1,18,802
Maintenance and Repairs	...	...	...	...	...	...	...	...	...	...	...	1,09,995	3,71,743	...	...	...	...	4,81,738	4,81,738
Establishments	...	...	...	...	...	...	...	...	...	...	...	1,59,393	4,08,828	...	...	...	...	5,68,221	5,68,221
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	1,555	25,528	...	...	...	...	27,083	27,083
Suspense	...	...	...	...	...	...	...	...	—1,32,136	...	...	—4,134	—10,515	...	...	...	...	—1,46,785	—1,46,785
Deduct Recoveries on Revenue Account	...	...	...	...	...	...	...	...	...	...	...	*383*	...	...	...	...	...	*383*	*383*
TOTAL	...	...	...	...	...	...	...	...	—1,32,136	...	...	2,69,281	9,11,531	...	...	...	...	10,48,676	10,48,676
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—																			
Works	...	3,338	...	...	1,039	1,069	5,446	87,723	6,74,926	766	14,454	...	...	...	41,650	...	3,777	8,23,296	8,28,742
Extensions and Improvements	...	...	16,500	...	...	...	16,500	2,30,718	...	...	...	...	—9,142	...	26,903	...	...	2,48,479	2,64,979
Maintenance and Repairs	...	...	...	...	...	4,775	4,775	13,55,681	11,13,025	16,424	35,382	...	...	2,624	71,103	...	189	25,94,433	25,99,208
Establishment	...	7,608	45,176	...	305	1,713	54,802	5,94,125	4,18,503	28,924	27,639	2,050	—2,402	946	2,04,743	...	40	12,74,568	13,29,370
Tools and Plant	...	—92	...	...	27	318	253	13,982	24,666	418	1,410	...	—479	66	3,594	...	...	43,657	43,910
Grants-in-aid	...	9,354	...	...	...	...	9,354	...	...	...	...	...	...	...	...	...	...	...	9,354
Suspense	...	...	...	...	...	...	...	...	—26,838	...	—179	...	...	...	...	...	...	—27,017	—27,017
TOTAL	...	20,208	61,676	...	1,371	7,875	91,130	22,82,229	22,04,282	46,532	78,706	2,050	—12,022	3,636	3,47,998	...	4,006	49,57,416	50,48,546
(3) MISCELLANEOUS EXPENDITURE—																			
Works	...	...	...	...	...	...	...	16,594	...	...	...	...	...	...	...	...	...	16,594	16,594
Extension and improvements	...	...	...	...	...	...	...	...	...	...	...	...	81,731	...	...	...	...	81,731	81,731
Maintenance and Repairs	...	...	...	...	...	...	...	6,38,768	...	...	...	...	...	...	...	...	...	6,38,768	6,38,768
Establishment	...	...	372	...	4,438	...	4,810	3,04,426	12,557	...	33,742	87,656	21,475	5,716	34,437	...	...	5,50,059	5,54,869
Tools and Plant	...	...	1	...	18	...	19	1,433	928	...	53	—14,248	4,287	655	1,185	...	...	—5,657	—5,638
Pensionary Charges	...	...	60,040	...	...	...	60,040	...	752	793	1,37,750	11,03,673	...	17,230	5,379	...	...	12,64,977	13,25,017
Other charges	97,304	...	250	28,050	704	...	1,26,308	3,499	49,278	...	1,797	70,661	...	26,000	44,143	...	...	1,96,378	3,21,686
Grants-in-aid	...	...	4,000	...	...	...	4,000	...	...	...	...	...	...	...	...	...	...	...	4,000
Suspense	...	...	...	...	...	...	...	...	...	...	...	—722	12	...	—21,500	...	...	—22,210	—22,210
Deduct Recoveries on Revenue Account	...	...	...	...	...	...	...	*36,970*	...	...	...	...	...	...	...	...	...	*36,970*	*36,970*
TOTAL	97,304	...	64,663	28,050	5,160	...	1,95,177	9,27,800	63,515	793	2,23,342	12,46,420	1,07,505	49,601	63,694	...	...	26,82,670	28,77,847
TOTAL A.—IRRIGATION WORKS	97,304	20,208	1,26,339	28,050	6,531	7,875	2,86,307	32,10,029	21,35,661	47,325	3,02,048	15,17,751	10,07,013	53,237	4,11,692	...	4,006	86,38,762	89,75,069

B.—Navigation, Embankment and Drainage Works—																		
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT—																		
Extension and improvements	...	...	...	...	...	...	...	...	...	...	...	...	1,30,699	...	...	...	...	1,30,699	1,30,699
Maintenance and Repairs	...	...	...	...	...	...	...	...	...	...	...	...	2,38,491	...	...	...	...	2,38,491	2,38,491
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	1,82,882	...	...	...	...	1,82,882	1,82,882
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	19,364	...	...	...	...	19,364	19,364
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	81,373	...	...	...	...	81,373	81,373
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	6,52,809	...	...	...	...	6,52,809	6,52,809
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—																		
Works	...	...	...	...	...	...	...	61,811	2,738	8,26,943	...	6,967	...	39,845	...	...	...	9,38,304	9,38,304
Extension and Improvements	...	...	...	...	...	...	...	6,083	...	...	...	21,585	6,46,647	...	...	1,610	...	6,75,925	6,75,925
Maintenance and Repairs	...	...	15,035	...	...	...	15,035	4,28,926	13,413	5,52,488	...	75,907	32,549	1,22,265	298	47,675	...	12,73,521	12,88,556
Establishment	...	...	22,387	...	...	...	22,387	2,26,425	953	4,85,684	...	1,03,412	1,64,343	71,467	483	17,785	...	10,70,552	10,92,939
Tools and Plant	...	...	74	...	...	...	74	6,195	21	27,638	...	1,609	11,29,303	7,955	5	1,287	...	11,65,013	11,65,087
Suspense	...	...	...	...	...	...	...	...	...	—10,439	...	5,940	—4,107	—17,022	...	...	...	—25,628	—25,628
Deduct recoveries on Revenue Account	...	...	...	...	...	...	...	...	...	...	...	*70*	...	...	...	...	...	*70*	*70*
TOTAL	...	...	37,496	...	...	...	37,496	7,29,440	17,125	18,82,314	...	2,15,350	19,59,735	2,24,510	786	68,357	...	50,97,617	51,35,113
(3) MISCELLANEOUS EXPENDITURE—																		
Extension and improvements	...	...	...	...	...	...	...	...	...	...	...	...	58,579	...	...	...	...	58,579	58,579
Establishment	...	...	...	...	...	...	...	...	...	143	...	...	15,345	18,117	...	...	...	33,605	33,605
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	3,036	871	...	...	...	3,907	3,907
Other Charges	...	...	...	...	...	...	...	...	...	7,029	...	...	...	34,583	...	...	...	41,612	41,612
Grants-in-aid	...	...	...	...	...	...	...	...	16,394	...	...	...	...	...	...	...	...	16,394	16,394
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	—80,451	...	...	...	...	—80,451	—80,451
TOTAL	...	...	...	...	...	...	...	...	16,394	7,172	...	...	—3,491	53,571	...	...	...	73,646	73,646
TOTAL B.—NAVIGATION, ETC., WORKS	...	...	37,496	...	...	...	37,496	7,29,440	33,519	18,89,486	...	2,15,350	26,09,053	2,78,081	786	68,357	...	58,24,072	58,61,568
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT	97,304	20,208	1,63,835	28,050	6,531	7,875	3,23,803	39,39,469	21,69,180	19,36,811	3,02,048	17,33,101	36,16,066	3,31,318	4,12,478	68,357	4,006	1,45,12,834	1,48,36,637
Deduct—Amounts financed from Famine Insurance Grants	...	...	...	...	...	...	...	*4,753*	...	...	...	...	...	*7,307*	*2,28,335*	...	...	*2,40,395*	*2,40,395*
NET AMOUNT FINANCED FROM ORDINARY REVENUES	97,304	20,208	1,63,835	28,050	6,531	7,875	3,23,803	39,34,716	21,69,180	19,36,811	3,02,048	17,33,101	36,16,066	3,24,011	1,84,143	68,357	4,006	1,42,72,439	1,45,96,242

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Sections D. and D. D.—Posts and Telegraphs.

Capital and Revenue Accounts.

		Rs.			Rs.
Capital Expenditure	Charged to Revenue	—38,50,902.	Revenue Account	Net Receipts	96,12,987
	Not charged to Revenue	75,21,560		Expenditure	63,88,844

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				R	R	R
General	39	General Results of the Posts and Telegraphs Department	196	...	...	...
Capital outlay on Posts and Telegraphs.	40	Abstract Account of Capital outlay in the Posts and Telegraphs Department	197	...	...	36,70,658
,,	40A	Detailed Account of Capital cost of the Indian Posts and Telegraphs Department	199	42,36,783	...	...
,,	40B	Outlay on construction of Telegraph Lines—Indian Telegraph Department	204	46,46,207	...	...
,,	40C	Detailed Account of Capital cost of the Indo-European Telegraph Department	205	—5,66,125	...	...
Posts and Telegraphs		Details of Indian Postal and Telegraph Department—				
Revenue Account	41A	Postage and Message Revenue	206	8,06,68,002	...	...
,,	41B	Miscellaneous Revenue	206	1,84,03,303	...	...
		Details of Indo-European Telegraph Department—				
,,	41C	Message Revenue	207	41,29,551	...	...
,,	41D	Miscellaneous Revenue	207	12,960	10,32,14,321	...
,,	41E	*Deduct*—Working Expenses and Maintenance of Indian Postal and Telegraph Department	209	*9,05,47,520*	...	...
,,	41F	*Deduct*—Working expenses and Maintenance of Indo-European Telegraph Department	211	*30,53,814*	*9,36,01,334*	...
		Net Receipts		...	96,12,987	...
,,	39	Interest on Capital	196	...	...	63,88,844
		Total	...	...	96,12,987	1,00,59,502

Sections D. and D. D.—Posts and Telegraphs.

Capital and Revenue Accounts.

GENERAL.

Under this Section are included the accounts of two practically distinct Departments, *viz.*:—

(*i*) Indian Postal and Telegraph Department.
(*ii*) Indo-European Telegraph Department.

The Indo-European Telegraph Department, as its name indicates, is concerned with Telegraph traffic between India and Europe, the Indian Telegraph Department conveys messages within this country. Traffic with Australia and other stations to the east of India is controlled by other Administrations and Cable Companies, and the proceeds of such traffic are made over to them. The charges are, however, fixed in agreement with India.

CAPITAL ACCOUNT.

2. The Posts and Telegraphs accounts are being re-constructed on a commercial basis as a result of the investigation by expert accountants from England who have been engaged on that work. The revised system of accounts shortly to be introduced in the Postal and Telegraph Department, contemplates *inter alia* the maintenance of a reliable block account for that Department. Pending the preparation of such an account and the determination of the precise nature of the expenditure to be included therein, the outlay incurred on the construction of new lines, buildings including Post Office buildings apparatus, plant, etc., have been treated as capital charges in the accounts for 1923-24. Out of these items, the expenditure incurred in the Indian Telegraph Department on lines, buildings, apparatus and plant, has been shown under a new capital major head outside the Revenue Account, the rest of the capital expenditure being charged within the Revenue Account. The outlay incurred in the Indian Postal and Telegraph Department and the Indo-European Telegraph Department during and to end of the year is exhibited in Accounts Nos. 40-A. and 40-C.

REVENUE ACCOUNT.

3. The revenue account consists of—

(*a*) Gross receipts;
(*b*) Working expenses and maintenance;
(*c*) Interest on Capital.

The working expenses which formerly constituted an expenditure head have now been shown as deduction from the gross receipts. As explained in the Note under 'Irrigation,' the commercial accounts are primarily concerned with the *net* and not the gross result.

4. The bulk of the receipts in the Indian Postal and Telegraph Department is derived from postage and message revenue which accrues chiefly from sale proceeds of stamps used for Postal and Telegraph purposes. A lump sum representing roughly the Local Government's share of the sale proceeds of unified stamps used for revenue purposes is transferred annually from this head to 'VII-Stamps' (*see* Note under Stamps, page 91). Another important source of revenue in the Indian and Postal Telegraph Department is the commission on inland and foreign money orders, which is included under the head 'Miscellaneous Revenue.'

The revenue in the Indo-European Telegraph Department accrues partly in India and partly in England. The Indian revenue is almost entirely

message revenue, and is derived from payments by the Indian Postal and Telegraph Department, with a limited amount of cash collections in the Persian and Gulf Sections of the Line. The revenue in England is complicated by the existence of the Joint Purse Agreement. This is an agreement with the Indo-European and the Eastern Telegraph Companies for a division of profits. There are three separate routes by which telegrams can pass between England and India under the control respectively of these two Companies and the Government of India. To avoid a ruinous competition between the three routes, it was decided in 1879 to pay the proceeds of all the three into a Joint Purse, and divide them between the three partners to the agreement. The transactions in England under the head represent the net receipts or payments after making all payments on account of the agreement and of the Australasian Message Fund. The latter are made in pursuance of an agreement between the Joint Purse partners and the Eastern Extension Company which conveys messages between India and Australasia.

5. The working expenses of the Postal and Telegraph Department are principally incurred upon the upkeep of establishments, conveyance of mails and maintenance of telegraph lines including maintenance of cables in the Indo-European Telegraph Department. The various classes of expenditure are shown under descriptive heads in Account Nos. 41-E. and 41-F.

6. Owing to the exhibition of a portion of the capital outlay of the Indian Postal and Telegraph Department under a new capital major head outside the revenue account, a charge has been made to the Revenue Account of the Department on account of interest on past outlay, as in the case of Railways and Irrigation Works (See Accounts Nos. 24 and 33). The method of calculation of the interest charge is explained in foot-note (*a*) to Account No. 39.

No. 39.—STATEMENT showing the GENERAL RESULTS of the POSTAL and TELEGRAPH DEPARTMENT during the year ended 31st March 1924.

	Capital outlay in connection with Posts and Telegraphs Services. For details see Accounts Nos. 40A. and 40C.			Gross Receipts.			Working Expenses and Maintenance: See Accounts Nos. 41-E. and 41-F.	Net Receipts.	Interest on Capital (a).	Net Revenue (+) Net Expenditure charged to Revenue (—) *vide* Accounts Nos. 5 and 6.
	During the year.		To end of the year.	Postage and Message Revenue: See Accounts Nos. 41A. and 41C.	Miscellaneous Revenue: See Accounts Nos. 41B. and 41D.	Total.				
	Outlay charged to Revenue.	Outlay not charged to Revenue.								
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Indian Posts and Telegraphs Department.	—32,84,777	75,21,560	21,14,56,469	8,06,68,002	1,84,03,808	9,90,71,810	9,05,47,520	85,24,290	63,88,844	+54,20,223
Indo-European Telegraph Department. — Gulf Section	—1,03,592	...	1,40,49,704	26,29,364	9,090	26,38,454	17,82,183	8,56,271	...	+9,59,863
Indo-European Telegraph Department. — Persian Section	—4,62,533	...	36,68,244	15,00,187	3,870	15,04,057	12,71,631	2,32,426	...	+6,94,959
	—38,50,902(d)	75,21,560								
Total	36,70,658		22,91,74,417	(b) 8,47,97,553	1,84,16,768	10,32,14,321	(c) 9,36,01,334	96,12,987	63,88,844	+70,75,045

(a) Represents interest at 3·3252 per cent. on capital outlay in the Indian Posts and Telegraphs Department on Telegraph Lines, Telegraph Buildings and Apparatus and Plant up to 1916-17 and at 5·69 per cent. on subsequent outlay to end of 1923-24 *less* half the outlay of 1923-24. The method of calculation to be eventually adopted is still under consideration.

(b) Includes Rs. 7,66,505 on account of Exchange.

(c) ,, ,, 7,54,320 ,, ,,

(d) ,, ,, 5,16,252 ,, ,,

No. 40.—ABSTRACT ACCOUNT of CAPITAL OUTLAY in the POST AND TELEGRAPH Department during and to end of 1923-24.

	Expenditure during the year.							Expenditure to end of the year.						
	Telegraph Lines.	Telegraph Buildings.	Apparatus and Plant.	Post Office Buildings.	Stores and Suspense.	Miscellaneous.	Total.	Telegraph Lines.	Telegraph Buildings.	Apparatus and Plant.	Post Office Buildings.	Stores and Suspense.	Miscellaneous.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
INDIAN POSTS AND TELEGRAPHS DEPARTMENT (SEE ACCOUNT No. 40A)	46,46,207	12,07,356	16,73,977	5,36,518	—38,21,295	—5,980	42,36,783	13,62,16,357	1,62,62,834	1,39,74,915	1,92,64,804	2,29,00,387	28,37,172	21,14,56,469
INDO-EUROPEAN TELEGRAPH DEPARTMENT (SEE ACCOUNT No. 40C.) — GULF SECTION	...	...	...	...	—1,03,592	...	—1,03,592	1,12,94,617	10,97,194	2,67,071	...	9,73,392	4,17,430	1,40,49,704
INDO-EUROPEAN TELEGRAPH DEPARTMENT (SEE ACCOUNT No. 40C.) — PERSIAN SECTION	—4,63,991	...	...	...	1,458	...	—4,62,533	29,64,437	3,47,971	10,980	...	92,488	2,52,368	(a) 36,68,244
TOTAL	41,82,216	12,07,356	16,73,977	5,36,518	—39,23,429	—5,980	36,70,658	15,04,75,411	1,77,07,999	1,42,52,966	1,92,64,804	2,39,66,267	35,06,970	22,91,74,417
Deduct—Outlay charged to Revenue	*—4,63,991*	...	...	*5,36,518*	*—39,23,429*	...	*—38,50,902*	*13,43,01,838*	*1,64,85,957*	*93,97,418*	*1,92,64,804*	*2,39,66,267*	*35,12,950*	*20,69,29,234*
OUTLAY NOT CHARGED TO REVENUE	46,46,207	12,07,356	16,73,977	...	...	—5,980	75,21,560	1,61,73,573	12,22,042	48,55,548	...	...	—5,980	2,22,45,183

(a) Includes ₹ 1,63,990 on account of Turkish Line.

No. 40A.—STATEMENT showing the CAPITAL OUTLAY in the INDIAN POSTS and TELEGRAPH DEPARTMENT during and to end of 1923-24.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	To end of the year.
Telegraph Lines:	R	R	R	R
Departmental, Railway and Canal	44,77,419	...	44,77,419	13,05,90,123
Under Agreement	1,68,788	...	1,68,788	49,81,746
Gilgit Lines	...	...	...	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833
Temporary Lines for military purposes	...	...	...	—56,745
Telephone lines for the Coronation Durbar	...	...	...	33,581
Radio Telegraph Masts	...	...	...	6,01,972
TOTAL TELEGRAPH LINES (ACCOUNT No. 40-B.)	46,46,207	...	46,46,207	13,62,16,357
Telegraph Buildings:				
Signal Offices	4,92,751	...	4,92,751	1,39,22,825
Radio Offices	1,01,026	...	1,01,026	9,73,941
Quarters for Staff	38,779	...	38,779	17,68,068
Cable Houses and Tanks	7,199	...	7,199	59,499
Store Houses	2,77,270	...	2,77,270	14,12,608
Workshop Buildings	10,337	...	10,337	5,15,378
Buildings in Kashmir	...	...	...	10,606
Establishment	2,56,159	...	2,56,159	3,48,251
Tools and plant	23,835	...	23,835	29,566
Additions to Stock	...	...	...	47,759
Renewals	...	...	...	49
TOTAL BUILDINGS	12,07,356	...	12,07,356	1,62,62,834
Apparatus and Plant:				
Equipment of Signal Offices	15,99,774	...	15,99,774	1,30,72,312
Miscellaneous	74,203	...	74,203	9,02,603
TOTAL APPARATUS AND PLANT	16,73,977	...	16,73,977	1,39,74,915
Deduct—Receipts on Capital account	*5,980*	...	*5,980*	*5,980*
TOTAL EXPENDITURE ON TELEGRAPH LINES, TELEGRAPH BUILDINGS AND APPARATUS AND PLANT.	75,21,560	...	75,21,560	16,64,48,126
Deduct—Outlay charged to Revenue	...	...	...	*14,42,02,943*
NET OUTLAY NOT CHARGED TO REVENUE	75,21,560	...	75,21,560	2,22,45,183
Carried over	75,21,560	...	75,21,560	2,22,45,183

No. 40A.—STATEMENT showing the CAPITAL OUTLAY in the INDIAN POSTS and TELEGRAPH DEPARTMENT during and to end of 1923-24—*contd.*

	Departmental Expenditure.	Expenditure in other Departments.	Total.	To end of the year.
Brought forward	75,21,560	...	75,21,560	2,22,45,183
Outlay charged to Revenue:				
Post office Buildings				
Buildings	3,66,920	...	3,66,920	1,87,05,875
Other additions of a Capital nature	73,906	...	73,906	1,87,421
Replacement	1,374	...	1,374	2,950
Establishment	86,653	...	86,653	3,38,650
Tools and Plant	7,665	...	7,665	29,908
Stores and suspense:				
Purchase of stores	20,79,731	...	20,79,731	
Landing charges	13,361	...	13,361	
Workshop charges	4,43,975	...	4,43,975	
Adjustment of Exchange	5,54,358	...	5,54,358	
Stores returned from works	650	...	650	(a) 2,29,00,387
Share of establishment, etc., transferred from Working Expenses	8,97,827	...	8,97,827	
Deduct Value of stores issued to Works, etc.	*53,48,416*	...	*53,48,416*	
„ Credits for issue of stores to Working Expenses	*19,67,777*	...	*19,67,777*	
„ Credits for sales and issues to other Departments	*4,95,004*	...	*4,95,004*	
Miscellaneous:				
Payments to Marconi Co.	...	...	...	9,93,040
Payments to Automatic Telephone Co., London	...	...	...	1,01,952
Exchange or Expenditure in England previous to 1887-88	...	...	...	24,09,440
Add—Less charged on account of Sterling Expenditure to 1899-1900	...	...	...	5,589
Add—Outlay on Telegraph Lines, Telegraph Buildings and Apparatus and Plant to end of 1920-21.	...	...	...	14,42,02,943
Deduct—Receipts on Capital account	...	...	...	*6,66,869*
TOTAL OUTLAY CHARGED TO REVENUE	(b) —32,84,777	...	—32,84,777	18,92,11,286
GRAND TOTAL	42,36,783	..	42,36,783	21,14,56,469

(*a*) Pending the completion of the Block Account which is now under preparation, the capital expenditure incurred in previous years under these heads has been shown in lump in this Account.

(*b*) Distribution of the total expenditure between India and England is as follows:—

	R
India	—50,51,094
Adjustment of Exchange	5,54,358
	—44,96,736
England	12,11,959
TOTAL	—32,84,777

No. 40B.—STATEMENT of OUTLAY on INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1923-24.

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
DEPARTMENTAL LINES.	
BURMA CIRCLE.	
Akyab Division.	
Laying a new cable from Kayankasit to Yambali	—129
Replacing corded tube from Kyaiklat to Kyazran	5,550
Laying underground cable for Akyab Phone system	7,349
Mandalay Division.	
Constructing a telegraph line from Mogok to Momeik	1,823
Do do. from Shwebo to Ye-u	4,341
Maymyo Division.	
Extending the underground cable of Maymyo Telephone system	—85
Rangoon Division.	
Erecting Aerial cables in Rangoon Town	15,706
Balancing two iron wires to get trunk connection from Rangoon to Pegu	2,172
TOTAL BURMA CIRCLE	36,727
EASTERN CIRCLE.	
Calcutta West.	
Laying composit cable from Howrah Cable house to Tikiapara	9,663
Replacing wire from Berhanpur to Kalli Kotta	761
Laying underground cable from Jheria exchange to Jheria	5,536
TOTAL EASTERN CIRCLE	15,960
NORTHERN CIRCLE.	
Delhi Division.	
Diverting Lines and erecting wires at Delhi new Cantonment	34,510
Erecting Telegraph Lines and cables at Raisina new office	10,421
Laying underground cables, New Delhi Project	5,78,678
Do. do. for abolition of new exchange	31,212
Laying trunk and affixing Lothian Road Exchange Raisina	1,63,180
Carried over	8,18,001
	52,687

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
Brought forward	52,687
DEPARTMENTAL LINES—*contd.*	
NORTHERN CIRCLE—*contd.*	
Delhi Division—*contd.*	
Brought forward	8,18,001
Erecting aerial cable, New Delhi Project	5,926
Establishing a Departmental Phone system at Kasauli	2,267
Lahore Division.	
Laying underground cable from Lahore to Lahore Cantonment	—1,222
Replacing 337 old posts from Gurdaspur to Pathankot	14,268
Laying 20 wires from Lahore to Badamibagh	50,712
Laying underground phone cable at Lyallpur	12,216
Erecting an aerial cable at Ferozepur	—4,816
Construction of line for Lyallpur exchange	—1,797
Rawalpindi Division.	
Laying underground cable and dismantling line in Peshawar	—24,029
Laying two cables for Murree phone system	—10,626
Reconstructing line from Kalabagh to Laki	—12,196
Erecting a 600 lbs. iron wire from Peshawar to Landi Kotal	—479
Erecting a telephone line from Kharak to Abbasa	18,599
Erecting two 600 lbs. iron wires from Pegu to Laki	—3,427
Laying underground cables for Rawalpindi phone system	6,121
Erecting a 600 lbs. iron wire for I. G. Police	13,073
Constructing a line for a Non-departmental exchange at Khewra	438
Constructing a trunk line from Peshawar to Kohat	56,507
Constructing Punjab Police phone from Kalabagh to Isakhel	15,874
Erecting two wires from Bahadurkhel to Kurrum	3,821
Constructing phone line from Kalabagh to Shahardara	18,731
TOTAL NORTHERN CIRCLE	9,77,962
Carried over	10,30,649

No. 40B.—STATEMENT of OUTLAY on INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY and CANAL, ETC.) LINES, constructed during the year 1923-24—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
Brought forward .	10,30,649
DEPARTMENTAL LINES—*contd.*	
SIND AND BALUCHISTAN CIRCLE.	
Erecting Insulator wire from Karachi to Hyderabad	48,634
Laying underground cable for automatic exchange at Quetta	—8,941
Constructing a phone exchange system at Hyderabad Sind	23,860
Erecting lines and cables aerial and underground for new Departmental C. B. exchange . .	22,432
TOTAL SIND AND BALUCHISTAN CIRCLE. .	85,985
SOUTHERN CIRCLE.	
Trichinopoly Division.	
Laying underground cable and constructing aerial line for C. H. N. exchange	1,872
Laying under ground cable and reconstructing phone line for opening a Departmental exchange at Trichinopoly	62,272
TOTAL SOUTHERN CIRCLE .	64,144
UNITED PROVINCES CIRCLE.	
Agra Division.	
Erecting underground cable and dismantling aerial lines in Dehradun	2,858
Dismantling aerial cable wire and laying underground cable at Meerut	—8,697
Laying underground Phone cable in Agra . .	3,515
Erecting two copper wire posts from Delhi Bareilly Trunk to Delhi Moradabad exchange . . .	—339
Lucknow Division.	
Replacing tubular and wooden posts from Lucknow to Shahjahanpur	26,918
Laying underground cables etc., at Naini Tal. .	16,288
Laying underground cables etc., at Lucknow . .	—9,895
Laying underground cables etc., at Allahabad . .	—6,597
Laying underground cables etc., at Cawnpore . .	—10,371
Patna Division.	
Laying underground cable etc., at Patna . .	22,210
TOTAL UNITED PROVINCES CIRCLE .	35,890
Carried over .	12,16,668

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
Brought forward .	12,16,668
DEPARTMENTAL LINES—*contd.*	
WESTERN CIRCLE.	
Bombay Division.	
Laying four complete cables from Bombay to Dadar	6,681
Erecting a coupled phone line from Audheri to Kurla	36,398
Erecting a phone trunk from Poona to Sholapur .	7,473
Erecting a phone line for installation of departmental Telephone system at Sholapur . . .	—6,060
Bombay Poona trunk line from Kura to Kalyamn .	93,261
Laying under ground cable at Mahableswar . .	6,724
Laying additional underground cables for Poona system	92,016
Nagpur Division.	
Reconstructing Mahanadi phone system . . .	87,415
Constructing phone line from Chuchrangpur to Babada	24,339
Laying underground cable at Nagpur . . .	—11,888
Do do . . .	—11,061
Ajmer Division.	
Replacing wooden bullies from Dangarpur to Kherwara	4,776
Laying underground cable at Surat . . .	83,228
Do. do. Indore . . .	18,207
Replacing Insulator by J. and P. no. 5 from Surat to Baroda	21,703
Rectifying the Telegraph Trunk line from Surat to Ahmedabad	2,277
Erecting an additional Telegraph Trunk from Broach to Ahmedabad	1,923
TOTAL WESTERN CIRCLE .	4,56,512
TOTAL DEPARTMENTAL LINES .	16,73,180
COMBINED OFFICE LINES.	
Erecting two combined office lines from Quetta to Chaman, Sind and Baluchistan circle . . .	37,733
Combined Office Lines, Burma Circle .	39,339
Do. do., Eastern „ .	27,017
Do. do., Northern „ .	5,919
Do. do., Southern „ .	24,922
Do. do., Western „ .	57,486
Do. do., United Provinces .	16,229
Do. do., Sind and Baluchistan .	61,216
TOTAL COMBINED OFFICE LINES .	(a)2,69,861
DEPARTMENTAL LINES including COMBINED OFFICE LINES .	19,43,041
Other Items	5,54,781
TOTAL .	24,97,822
TOTAL DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES .	24,97,822
Carried over .	24,97,822

(a) Includes R1,68,788 (Cash Rs. 49,599 and Stores Rs. 1,19,189) on account of Guaranteed Combined Office Lines.

No. 40B.—STATEMENT of OUTLAY on INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1923-24—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
Brought forward	24,97,822
RAILWAY LINES.	
EASTERN CIRCLE.	
Calcutta East Division.	
Erecting control wire from Sealdah to Ranaghat	—70
Erecting control wire from Ranaghat to Halsa	—121
Erecting two copper wires for train control	4,240
Do. do. from Sealdah South Station to Majerhat	4,910
Calcutta West Division.	
Constructing a line from Kaplas Road to Talchar	27,693
Erecting train control wire from Asansol to Adra	—191
Erecting train control wire from Sini to Chakradharpur	10,952
Erecting a line from Bandel to Asansol	—4,278
Erecting a line from Jamutand to Berneo	—187
Erecting train control wire from Howrah to Burdwan	135
Erecting a line from Howrah to Gomoh	47,103
TOTAL EASTERN CIRCLE	90,186
NORTHERN CIRCLE.	
Delhi Division.	
Erecting a copper wire from Bundi to Bharatpur	627
Erecting a line of B. C. Posts from Jaipur to Shaikhawati	28,274
Lahore Division.	
Constructing a line of A. B. Posts from Lodhran to Maihi	41,301
Erecting two 200 lbs. p. m. wires from Samasata to Bhatinda	—102
Erecting two 200 lbs. p. m. wires from Lahore to Bhatinda	—17
Erecting two 200 lbs. p. m. wires from Lodhran to Shershah	—56
Erecting two copper wires from Khandel to Multan Cantonment	—29
Construction of telegraph line from Kasur to Pakpattan	—2
Rawalpindi Division.	
Constructing a line of A. B. posts from Bagiari to Landikhana	32,953
TOTAL NORTHERN CIRCLE	1,02,949
Carried over	1,93,135
	24,97,822

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
Brought forward	24,97,822
Brought forward	1,93,135
RAILWAY LINES—*contd.*	
BURMA CIRCLE.	
Maymyo Division.	
Erecting two copper wires 200 lbs. p. m. for train control	19,929
Do. a 400 lbs. p. m. iron wire from Pwekak to Hsipaw	18,597
Rangoon Division.	
Laying a cable from Martban to Craw Island	—3,402
Erecting two wires from Pegu to Kayan	36,946
Do. do. Rangoon to Pegu	21,808
Do. do. Pegu to Taungzon	32,545
Reconstructing the line carrying the block wire from Malagon Junction to Pegu	23,655
TOTAL BURMA CIRCLE	1,50,078
SOUTHERN CIRCLE.	
Bangalore Division.	
Erecting a 2nd wire from Mysore to Arsekire	212
Erecting a line from Bankipore to Kemmengundi	99
Erecting a wire from Hubli to Dharwar	—39
Madras Division.	
Constructing a Telegraph line from Kazipet Railway Station to Jaiduri Railway Station	—1,151
Erecting two copper wires from Rayamundry to Gopalpatnam	164
Erecting a single line iron wire 300 lbs. p. m. etc., from Gadwal to Kurnool	—4,934
Do. two copper wires 150 lbs. p. m. etc., from Bezwada to Godavari	74,448
Trichinopoly Division.	
Erecting train control wire from Tanjore to Madura	—440
Do. do. from Madura to Tuticorin	48,438
TOTAL SOUTHERN CIRCLE	1,16,797
UNITED PROVINCES CIRCLE.	
Agra Division.	
Erecting 200 lbs. copper wires from Agra to Jhansi for Railway control	68,327
Erecting two 150 lbs. p.m. copper wires from Moradabad to Raisi	—1,631
Erecting two 150 lbs. p.m. copper wires from Bareilly to Moradabad	—632
Erecting two 150 lbs. p. m. copper wires from Bharatpur to Agra	47
Erecting two 200 lbs. p.m. copper wires from Agra to Jhansi	—150
Do. do. do. Jhansi to Cawnpore	78,829
	1,44,800
Carried over	4,60,010
	24,97,822

No. 40B.—STATEMENT of OUTLAY on INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1923-24—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
	24,97,822
Brought forward	4,60,010
	1,44,800
RAILWAY LINES—*contd.*	
UNITED PROVINCES CIRCLE—*contd.*	
Lucknow Division.	
Reconstruction of Rail posts from Benares to Lucknow	—2,239
Erecting 450 lbs. iron wire from Lucknow Junction to Bhuswal	—137
Erecting two copper wires 150 lbs. per mile from Shajahanpur Railway Station to Bareilly Moradabad Kathgodam Junction	—5,857
Erecting two 200 lbs. per mile copper wires from Shajahanpur Railway Station to Lucknow	51,376
Erecting two 200 lbs. p. m. copper wires from Lucknow to Benares	1,05,156
Constructing a line with one 300 lbs. p. m. iron wire from Dadwa to Gourikhanta	6,472
Patna Division.	
Reconstructing Railway lines from Mokamah to Arrah	1,54,626
Erecting 600 lbs. copper wires from Arrah to Moghulserai	2,28,253
Erecting train control wire from Gya to Karamvera	—55
Erecting iron wire 600 lbs. p. m. from Gomoh to Allahabad	55,951
Erecting train control wire from Gomoh to Gya	—3
Erecting two 300 lbs. p.m. iron wires from Bhandna to Phalgu	3,110
Reconstructing Railway lines, etc., from Kieul to Mokamah	23,894
Erecting two 200 lbs H. D. copper wires from Moghulserai to Benares	7,103
TOTAL UNITED PROVINCES CIRCLE	7,72,420
WESTERN CIRCLE.	
Bombay Division.	
Erecting 200 lbs. copper wires for train control from Sholapur to Wadi	837
Erecting 200 lbs. copper wires for train control from Poona to Miraj	— 2,680
Erecting a Telegraph line from Kalamba to Jhoni	2,552
Erecting a Telegraph line from Manmad to Dhond	—13
Nagpur Division.	
Looping in central line from Bina to Jhansi	531
	727
Carried over	12,32,430
	24,97,822

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
	24,97,822
Brought forward	12,32,430
	727
RAILWAY LINES—*contd*	
WESTERN CIRCLE—*concld.*	
Ajmere Division.	
Constructing a Telegraph line from Hanumangarh to Ramnager	39,939
Erecting one 600 lbs. p. m. iron wire from Bhabnagore to Rampur	30,578
Erecting two 200 lbs. copper wires from Dohad to Ratlam	44,369
Erecting two 200 lbs. copper wires from Godhra to Dohad	27,895
Erecting two 150 lbs. copper wires from Anand to Godhra	56,499
Erecting two 200 lbs. copper wires from Baroda (Marshalling yard) to Godhra	30,417
Erecting two 200 lbs. copper wires from Ratlam to Shamgarh	52,535
TOTAL WESTERN CIRCLE	2,82,959
TOTAL	15,15,389
Other items	2,58,647
TOTAL RAILWAY LINES	17,74,036
CANAL LINES.	
NORTHERN CIRCLE.	
Delhi Division.	
Erecting a line for Western Jumna Canal from Ota to Majukhera	8,267
Erecting 300 lbs. copper wire from Rupar to Nalagarh	1,513
Lahore Division.	
Constructing a Telegraph line for Sutlej Valley Canal from Khaiphuneki to Ramnagar	41,764
Erecting a Telegraph wire from Rashida to Lilypur	2,589
Erecting a Telegraph line from Bahawelnagar to Julwala	5,357
Erecting a Telegraph line from Kai Phuneki to Ferozepur	1,331
Erecting a telegraph line at Shujahad	3,188
Constructing a phone line at Jagatpur	4,338
Erecting a phone line from Khai Phuneki to 75 miles	2,550
Erecting a phone line along Sirhind canal	—8
	71,829
Carried over	42,71,858

No. 40B.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway and Canal, etc.) Lines, constructed during the year 1923-24—*concld.*

List of Lines Constructed.	Outlay during the year.
	R
Brought forward	42,71,858
	71,829
CANAL LINES—*concld.*	
NORTHERN CIRCLE—*concld.*	
Rawalpindi Division.	
Reconstructing a line from Jatadi to Alipur	3,584
Constructing a line from Ajabwala Regulator to Khanjon Rest house	5,823
Total Northern Circle	81,241
SIND AND BALUCHISTAN CIRCLE.	
Erecting a phone line from Waharki to Khali Khanji	10,830
Erecting a phone line from Mirkosh to Kanohar	18,256
Total Sind and Baluchistan Circle	29,086
BURMA CIRCLE.	
Mandalay Division.	
Constructing extension for the Ye-u canal from Ye-u to Shwebo	16,939
Maymyo Division.	
Erecting a line of A. B. Posts for a telephone circuit for Kyankse Irrigation Division	10,243
Erecting a line of two wires for a telephone circuit for Kyankse Irrigation Division	866
Erecting one 300 lbs. iron wire for Myelta Ignon and Kyankse	11,768
Total Burma Circle	39,816
Carried over	1,50,143
	42,71,858

List of Lines Constructed.	Outlay during the year.
	R
Brought forward	42,71,858
	1,50,143
CANAL LINES—*concld.*	
WESTERN CIRCLE.	
Bombay Division.	
Erecting line for Nasik Irrigation from Khamgaon to Nipbad	6,322
Erecting a telegraph line from Deshali to Musandi	9,169
Constructing a telegraph line from Pandharpur to Nalsiras	19,879
Erecting a telegraph line from Mahad to Rajmudi	6,919
Erecting a phone line for Pravara canal	8,536
Total Western Circle	50,825
UNITED PROVINCES CIRCLE.	
Lucknow Division.	
Constructing a phone line from Mohamedpur to Bangaha	—284
Total United Provinces Circle	—284
Total	2,00,684
Other items	1,73,665
Total Canal Lines	3,74,349
Grand total Departmental, Radio, Combined Office, Railway and Canal Lines	(a) 46,46,207

(a) Includes Rs. 1,68,788 on account of Lines under Agreement.

No. 40C.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES, ETC., defrayed from the REVENUES of INDIA to end of 1923-24.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	To end of the year.
Persian Gulf Section:	R	R	R	R
Telegraph Lines:				
Telegraph Line	...	...	...	27,29,471
Jask Wireless	...	...	...	17,330
Telegraph Cables	...	...	..	85,47,316
	...	...	...	1,12,94,617
Telegraph Buildings:				
Signal Offices including Radio Offices	...	...	...	9,10,698
Quarters for Staff	...	...	...	67,099
Cable Houses and Tanks	...	...	...	66,476
Store Houses	...	...	...	52,921
	...	...	...	10,97,194
Apparatus and Plants:				
Equipment of signal offices	...	...	...	48,124
Miscellaneous	...	...	...	1,15,879
Radio offices	...	...	...	1,03,068
	...	...	...	2,67,071
Stores and Suspense:				
Stores	1,797	...	1,797	14,26,865
Other Suspense Accounts	—1,05,389	...	—1,05,389	—4,53,473
	—1,03,592	..	—1,03,592	9,73,392
Miscellaneous:				
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420
Exchange on expenditure in England prior to 1887-88	...	...	...	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418
	...	...	...	4,73,436
Deduct—				
Receipts on Capital Account	...	...	...	*56,006*
TOTAL PERSIAN GULF SECTION	—1,03,592	...	—1,03,592	1,40,49,704
Persian Section:				
Telegraph Lines:				
Telegraph Lines	—60,879	...	—60,879	39,57,862
Repayment of loan in England on account of reconstruction of the Arabistan Line	7,191	...	7,191	66,259
	—53,688	...	—53,688	40,24,121
Deduct—Contribution from British Exchequer on account of reconstruction and maintenance of the Arabistan, the Robat-Seistan, the Bunder Abbas-Kerman and the Baft-Sirjan Lines	*3,10,303*	...	*3,10,303*	*6,59,684*
„ Amount written off by a system of amortization from the capital account on account of the cost of Telegraph Lines in Persia which may be unrepresented by property after the termination of agreement in 1946.	*1,00,000*	...	*1,00,000*	*4,00,000*
	—4,63,991	...	—4,63,991	29,64,437
Telegraph Buildings:				
Signal Offices	...	...	...	89,027
Quarters for Staff	...	...	...	2,58,250
Store Houses	...	...	...	694
	...	...	...	3,47,971
Apparatus and Plant:				
Miscellaneous	...	...	...	10,980
Stores and Suspense:				
Other Suspense Accounts	1,458	...	1,458	92,488
Miscellaneous:				
Subsidies and Political Charges	...	...	...	70,918
Exchange on all expenditure in England prior to 1887-88	...	...	...	21,560
	...	...	...	92,478
Deduct—Receipts on Capital Account	...	...	...	*4,100*
TOTAL PERSIAN SECTION	—4,62,533	...	—4,62,533	35,04,254
TURKISH LINE	...	...	...	1,63,990
TOTAL CAPITAL EXPENDITURE	(a) —5,66,125	...	—5,66,125	1,77,17,948

(a) Distribution of the total expenditure between India and England is as follows:

	Rs.
India	—4,29,486
Adjustment of Exchange	—38,106
	—4,67,592
England	—98,533
TOTAL	—5,66,125

No. 41A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT for the year ended 31st March 1924.

RECEIPTS.	Amount.	Amount.
	R	R
Postage realised in cash	16,10,823	
Gross sale of—		
Ordinary stamps	6,80,21,555	
Service stamps	89,54,284	
From other Postal and Telegraph Administrations	4,00,731	
State (bearing) Messages, etc.	3,38,118	
Telegraph charges realised in cash	1,25,26,855	
Deduct—		9,18,52,366
Refund of Postage realised in cash	*3,290*	
Payments to Indo-European Telegraph Department	*12,93,220*	
Net payments made by India in respect of correspondence and parcels exchanged between it and London	*—4,47,829*	
Net payments to Foreign and Colonial Administrations	*—2,44,900*	
Payments to other Postal and Telegraph Administrations	*82,06,127*	
Civil Departments' share of ordinary stamps	*19,00,800*	
Refunds of overcharges and payment of late fees and express charges collected at the office of origin	*4,73,656*	*1,11,84,364*
NET POSTAGE AND MESSAGE REVENUE		8,06,68,002

No. 41B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT for the year ended 31st March 1924.

	Amount.	Amount.
	R	R
Receipts on account of Money Orders and British Postal Orders	1,05,35,367	
Rent of Wires and Instruments leased to Railways and Canals	37,40,412	
Rent of Telephones	25,47,463	
Fees and other receipts	16,72,496	
Contributions for pensions and gratuities	13,954	
	1,85,03,692	
Deduct—Refund of fees and other receipts	*1,05,884*	
TOTAL MISCELLANEOUS REVENUE		1,84,03,808

No. 41C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE for the year ended 31st March 1924.

	Amount.	Amount.
	R	R
Receipts from Indian Postal and Telegraph Department	12,93,220	
Cash collections in Gulf Section	1,43,764	
" Persian Section	2,57,385	
TOTAL		16,94,369
Receipts in England—		
Secretary of State:	£	
Message Revenue	1,707	
Receipts on Common Purse Accounts	210,951	
Deduct—Payments in respect of Revenue:—		
Message Revenue	*31,871*	
Australasian Message Fund	*13,919*	
Total deductions	*45,790*	
TOTAL RECEIPTS IN ENGLAND £	166,868	
DITTO CONVERTED INTO Rs. AT £1=Rs. 10		16,68,677
EXCHANGE ON DITTO		7,66,505
NET MESSAGE REVENUE		41,29,551

No. 41D.—DETAILED ACCOUNT of MISCELLANEOUS REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ended 31st March 1924.

	Amount.	Amount.
	R	R
Gulf Section.		
Sale proceeds of stores	4,576	
Fines	119	
Rents of buildings	1,907	
Miscellaneous	2,488	
TOTAL		9,090
Persian Section.		
Sale proceeds of Stores	3,024	
Rent of buildings	3	
Miscellaneous	843	
TOTAL		3,870
TOTAL MISCELLANEOUS REVENUE		12,960

No. 41E.—STATEMENT showing the EXPENDITURE on "WORKING EXPENSES" of the INDIAN POSTAL and TELEGRAPH DEPARTMENT for the year ended 31st March 1924.

Major Heads.	Expenditure in India.														Expenditure in England.		
	Pay of Officers.	Pay of Permanent Establishment.	Pay of Temporary Establishment.	Allowances, Honoraria, etc.	Audit charges.	Maintenance and Repairs of Buildings and Telegraph Lines.	Subsidies and Payments to Railway Companies, etc.	Stores.	Apparatus and Plant.	Other Supplies and Services.	Compensation for Losses.	Contingencies.	Pension.	Total in India.	Leave Allowances, etc.	Other Working Expenses.	Total in England.
I.—CONTROL.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£	£	£
(*a*) Direction	4,63,823	4,15,547	8,888	1,36,621	...	...	...	...	6,841	861	...	60,627	...	10,93,208	...	...	...
(*b*) Circle office—Post and Telegraph Traffic.	7,42,758	16,79,853	7,971	1,42,713	...	...	...	...	—159	4,49,265	...	2,08,624	...	32,31,025	...	...	...
Circle office—Railway Mail Service.	59,413	2,17,459	12	16,562	...	...	...	...	...	68,383	...	62,095	...	4,23,924	...	...	...
Circle office—Engineering	1,72,921	1,01,906	2,186	17,054	...	...	...	...	341	...	...	13,464	...	3,07,872	...	...	...
Deduct—Share of Establishment debitable to Capital.	...	*2,79,948*	...	...	...	...	...	...	...	...	...	...	...	*2,79,948*	...	...	...
TOTAL CONTROL	14,38,915	21,34,817	19,057	3,12,950	...	...	...	...	7,023	5,18,509	...	3,44,810	...	47,76,081		...	...
II.—OFFICE OF ACCOUNT AND AUDIT	...	...	...	...	25,03,506	...	...	...	...	...	...	...	...	25,03,506	...	...	
III.—PRESIDENCY AND DISTRICT OFFICES.																	
(*a*) Supervision—Post and Telegraph Traffic.	7,17,493	10,06,087	5,223	4,21,667	...	...	...	...	...	718	...	84,595	...	22,35,693	...	...	...
(*b*) Supervision—Railway Mail Service.	97,633	2,51,617	...	90,946	...	...	...	...	...	86	...	19,217	...	4,59,499	...	...	...
(*c*) Post Offices	2,90,266	2,99,24,539	1,58,952	10,41,731	...	2,61,846	...	...	...	2,31,662	...	22,80,370	...	3,42,49,366	...	...	...
(*d*) Sorting and other charges	...	44,69,164	5,700	1,19,004	...	144	...	...	...	9,736	...	2,22,830	...	48,26,578	...	...	...
(*e*) Telegraph Signal Offices	4,43,378	86,37,050	48,031	18,68,777	...	1,19,209	2,18,132	...	4,96,413	...	...	4,95,240	...	1,22,26,230	...	...	...
(*f*) Radio Offices	...	3,09,937	1,622	51,176	...	283	...	...	27,245	...	...	21,503	...	4,81,766	...	...	...
(*g*) Telephone office	28,087	4,62,835	69,448	42,093	...	...	...	...	2,24,023	...	...	38,513	...	8,64,999	...	...	...
Deduct—Amount chargeable to other Departments.	...	*10,022*	...	...	...	...	...	...	...	...	...	...	...	*10,022*	...	...	...
TOTAL PRESIDENCY AND DISTRICT OFFICES.	15,76,857	4,51,11,207	2,88,976	36,35,394	...	3,81,482	2,18,132	...	8,17,681	2,42,202	...	31,62,178	...	5,54,34,109	...	...	...
IV.—STORES AND WORKSHOP ESTABLISHMENT.																	
Stores	17,708	1,77,929	3,486	16,343	...	...	...	2,93,117	3,731	...	...	5,39,809	...	10,52,123	...	...	...
Telegraph Workshop	22,887	1,14,232	...	10,458	...	...	...	...	3,115	...	...	99,886	...	2,50,578	...	...	...
Aligarh Workshop	9,188	20,792	...	488	...	...	...	...	...	...	...	3,055	...	33,523	...	...	...
Deduct—Share of Establishment and Contingent charges, etc., debitable to Capital.	...	*84,638*	...	...	...	...	...	...	*2,172*	...	...	*1,75,053*	...	*2,61,863*	...	...	...
Deduct—Percentage realised on stores issued to other Departments.	...	...	...	...	...	...	...	*52,902*	...	...	...	...	...	*52,902*	...	...	...
TOTAL STORES AND WORKSHOPS	49,783	2,28,315	3,486	27,289	...	...	...	2,40,215	4,674	...	...	4,67,697	...	10,21,459	...	...	...

V.—Stationery and Printing.	...	1,07,232	9,062	1,567	...	...	...	11,450	...	19,72,284	...	46,192	...	21,47,787 (a)	...	...	...
VI.—Conveyance of Mails.																	
(a) Subsidies for Conveyance of Mails.	...	...	...	...	...	...	38,08,943	...	...	...	...	...	...	38,08,943	...	...	...
(b) Road Establishment and Charges.	...	30,46,729	19,389	59,375	...	...	...	...	...	1,38,224	...	49,959	...	33,13,676	...	...	...
(c) Ferry and Boat Establishment	...	15,407	138	8,480	...	...	...	...	...	...	...	1,240	...	25,265	...	...	...
(d) Gratuities to Masters of Ships	...	...	...	...	...	...	7,285	...	...	...	...	...	...	7,285	...	...	...
(e) Railway charges	...	...	...	...	...	...	32,21,197	...	...	...	...	...	...	32,21,197	...	...	...
Total Conveyance of Mails	...	30,62,136	19,527	67,855	...	...	70,37,425	...	...	1,38,224	...	51,199	...	1,03,76,366	...	...	...
VII.—Maintenance of Telegraph Lines.																	
(a) Telegraphs	3,89,992	23,72,559	22,524	7,22,969	...	17,34,499	...	...	9,999	...	..	1,44,687	...	53,97,529	...	...	...
(b) Wireless	42,947	45,983	6,204	17,690	...	20,862	...	...	2,757	...	...	7,961	...	1,44,404	...	...	...
Deduct—Share of Establishment, etc.	...	*3,48,521*	...	...	...	...	...	...	...	...	...	...	...	*3,48,521*	...	...	...
Deduct—Amount chargeable to other Departments.	...	*15,579*	...	...	...	...	...	...	...	...	...	...	...	*15,579*	...	...	...
Total Maintenance of Telegraph Lines	4,32,939	20,54,742	28,728	7,40,659	...	17,55,361	...	...	12,756	...	...	1,52,648	...	51,77,833	...	...	...
VIII.—Miscellaneous.	...	...	...	...	...	...	...	...	...	133,659	1,67,100	32,06,335	...	35,07,094 (b)	...	...	...
IX.—Superannuation Allowances and Pensions.	...	...	...	...	...	...	...	...	...	...	...	...	32,51,609	32,51,609	...	...	...
Grand Total Working Expenses	34,98,494	5,26,98,449	3,68,836	47,85,714	25,03,506	21,36,843	72,55,557	2,51,665	8,42,134	30,04,878	1,67,100	74,31,059	32,51,609	8,81,95,844	25,526	1,38,161	163,687
Add—Expenditure in England (Sterling Converted into Rs. at £1=Rs. 10)														16,36,868			
Exchange on ditto														7,14,808			
GRAND TOTAL														9,05,47,520			

(a) Includes Rs. 4,89,098, Rs. 51,494 and Rs. 14,489 representing cost of stationery, etc., supplied from Central, Bombay and Madras Stores, respectively.
(b) Includes Rs. 31,66,850 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes.

No. 41F.—STATEMENT showing the EXPENDITURE on WORKING EXPENSES OF THE INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ending 31st March 1924.

Major Heads.	EXPENDITURE IN INDIA.														EXPENDITURE IN ENGLAND.		
	Pay of Officers.	Pay of Permanent Establishment.	Pay of Temporary Establishment.	Allowances, Honoraria, etc.	Audit charges.	Maintenance and Repairs of Buildings and Telegraph Lines.	Subsidies and Payments to Railway, Companies, etc.	Stores.	Apparatus and Plants.	Other Supplies and Services.	Compensation for Losses.	Contingencies.	Pensionary charges.	Total in India.	Leave Allowances, etc.	Other Working Expenses.	Total in England.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£	£	£
Gulf Section.																	
GENERAL CHARGES.																	
A.—Control—																	
(a) Superintendence	84,290	26,254	...	11,447	...	...	...	...	13	...	...	2,360	...	1,24,364	2,896	859	3,755
(b) Store-keeping	10,714	14,938	447	918	...	...	...	21,061	238	...	...	7,901	...	56,217	...	...	...
(c) Medical	...	8,298	...	3,680	...	...	...	...	295	...	...	5,260	...	17,533	...	...	...
B.—Office of Account and Audit	...	...	...	...	19,200	...	...	...	...	...	...	...	...	19,200	...	...	...
C.—Other General charges	...	...	...	1,500	...	...	35,605	...	...	13,997	...	...	29,891	80,993	...	...	...
Deduct—Share of Establishment debitable to Capital	...	*96*	...	...	...	...	...	...	...	...	...	...	...	*96*	...	...	...
TOTAL GENERAL CHARGES	95,004	49,394	447	17,545	19,200	...	35,605	21,061	546	13,997	...	15,521	29,891	2,98,211	2,896	859	3,755
MAINTENANCE OF LINES.																	
Line Conservancy, etc.	35,174	46,323	1,232	37,293	...	1,10,903	...	...	1,614	495	...	20,628	...	2,53,662	...	...	...
Deduct—Share of Establishment debitable to Capital	...	*96*	...	...	...	...	...	...	...	...	...	...	...	*96*	...	...	...
TOTAL MAINTENANCE OF LINES	35,174	46,227	1,232	37,293	...	1,10,903	...	...	1,614	495	...	20,628	...	2,53,566	...	...	...
SIGNALLING.																	
Traffic Office	9,978	32,459	3,124	325	...	...	...	...	...	...	...	140	...	46,026	...	...	...
Signal Offices	...	3,82,364	432	1,40,452	...	13,536	...	...	29,632	...	...	69,080	...	6,35,496	...	...	...
Instrument repairing—Shops and Press	14,389	9,657	...	735	...	...	...	...	...	14,940	...	7	...	39,728	...	...	...
Radio Offices	...	24,014	...	15,764	...	6,589	...	...	7,688	...	...	10,899	...	64,954	...	...	...
TOTAL SIGNALLING	24,367	4,48,494	3,556	1,57,276	...	20,125	...	...	37,320	14,940	...	80,126	...	7,86,204	...	...	...

CABLE MAINTENANCE.																	
Repairs	...	...	...	...	...	1,01,693	..	...	...	...	...	...	...	1,01,693	...	...	...
Cable Conservancy	22,055	15,398	901	2,764	...	...	...	...	8,494	13,833	...	2,692	...	66,135	...	...	...
Cable Steamer	39,968	40,290	607	16,303	...	17,389	...	33,151	2,544	68,926	...	2,188	...	2,21,366	...	...	...
TOTAL CABLE MAINTENANCE	62,021	55,688	1,508	19,067	..	1,19,082	...	33,151	11,038	82,759	...	4,880	...	3,89,194	...	...	...
TOTAL WORKING EXPENSES (GULF SECTION)	2,16,566	5,99,803	6,743	2,31,181	19,200	2,50,110	35,605	54,212	50,518	1,12,191	...	1,21,155	29,891	17,27,175	2,896	859	3,755
Persian Section.																	
GENERAL CHARGES.																	
A.—Control—																	
(a) Superintendence	1,94,258	16,186	...	76,494	...	7,700	...	...	135	...	...	4,748	...	2,09,521	3,840	915	4,755
(b) Store-keeping	...	...	...	...	...	...	..	1,149	...	...	...	229	...	1,378	...	...	...
(c) Medical	8,360	1,253	...	6,830	...	...	...	...	30	...	...	1,626	...	18,009	...	...	...
B.—Office of Account and Audit	...	...	...	...	9,600	...	...	...	...	...	...	...	...	600	...	...	...
C.—Other General Charges	...	...	...	380	...	..	56,286	1,00,000 (a)	...	7,977	4,493	...	15,744	1,84,880	...	...	...
TOTAL GENERAL CHARGES	1,12,618	17,439	...	83,704	9,600	7,700	56,286	1,01,149	165	7,977	4,493	6,603	15,744	4,23,478	3,840	915	4,755
MAINTENANCE OF LINES.																	
Line Conservancy, etc.	22,668	39,681	69	68,034	...	1,85,189	...	12,783	1,515	25	...	4,996	...	3,34,960	...	...	...
Meshed Lines	5,999	8,580	...	15,448	...	9,561	...	...	32	...	...	3,700	...	43,320	...	...	...
NET MAINTENANCE OF LINES	28,667	48,261	69	83,482	...	1,94,750	...	12,783	1,547	25	...	8,696	...	3,78,280	...	...	...
SIGNALLING.																	
Signal Offices	...	1,8,191	...	1,28,899	...	12,407	...	...	9,741	...	...	52,877	...	3,02,028	...	40	40
Instrument repairing—Shops and Press	980	675	...	4,560	...	...	...	...	1,627	...	...	...	...	7,842	...	...	...
GRAND TOTAL SIGNALLING	980	1,88,779	...	1,33,459	...	12,407	...	...	11,368	...	...	52,877	...	3,09,870	...	40	40
TOTAL WORKING EXPENSES (PERSIAN SECTION)	1,42,265	2,54,479	69	3,00,645	9,600	2,14,857	56,286	1,13,932	13,080	8,002	4,493	68,176	15,744	12,01,628	3,840	955	4,795
GRAND TOTAL WORKING EXPENSES	3,58,831	8,54,282	6,812	5,31,826	28,800	4,64,967	91,891	1,68,144	63,598	1,20,193	4,493	1,89,331	45,635	29,18,803	6,736	1,814	8,550
Add—EXPENDITURE IN ENGLAND (STERLING CONVERTED INTO RS. AT £1=RS. 10)														85,499			
EXCHANGE ON DITTO														39,512			
GRAND TOTAL														30,53,814			

(a) Represents amount written off from Capital, *vide* Account No. 40C.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1923-24.

Section E.—Debt Services.

Revenue, Rs. 4,75,26,479. Expenditure, Rs. 19,19,19,431.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					R	R
Interest . . .	42	Receipts	217	...	4,75,26,479	...
Interest on Public Debt, Central . . .	42A	Expenditure	222	31,27,80,929	...	...
Do. Provincial .	43	Expenditure	223	4,70,25,275	...	...
	43A	Statement showing the distribution of Interest charges between 'Interest on Ordinary Debt' and Interest on Capital debited to Commercial Departments . . .	224	...	...	...
	43A	Interest on Ordinary Debt, Central . .	224	...	...	12,95,09,198
	43A	Do. Provincial	224	...	...	1,72,07,194
Interest on Other Obligations . . .	44	Expenditure	231	...	...	3,01,68,301
Reduction or oidance of Debt . . .	45	Expenditure	232	...	...	1,50,34,738
				Total .	4,75,26,479	19,19,19,431

This Section deals with the charges connected with the services of the Public Debt of the Central and Provincial Governments as also of other unfunded obligations of the Government of India. The receipts brought to account in this Section are mainly derived from interest on the securities held in the Gold Standard Reserve, from payments made by public bodies and individuals on loans and from temporary investment of the cash balance in England. They are therefore treated as an appropriate set off to the charges brought to account under this group. Prior to 1921-22 this Section was termed "Section B-Interest".

XVI—Interest.

The amounts recorded under this head relate chiefly to transactions connected with the Treasury cash balances. The interest realised from the investments of the Paper Currency Reserve is credited under the major head 'Currency' (see Note under 'Currency,' page 315), but the interest on investments of the Gold Standard Reserve has been credited to this head in the accounts for 1923-24.

2. The following items on this account deserve special comment:—

Interest on Securities of Provincial Funds.—This represents the interest realised on the securities belonging to the endowments of educational and medical institutions held by Provincial Governments. These are credited to the major heads of receipts relating to the departments concerned.

Interest on Famine Insurance Funds.—This interest is credited to the Famine Insurance Fund (Debt head, *vide* Acct. No. 87, page 496) and not to 'Interest'.

No. 42.—ACCOUNT of INTEREST RECEIPTS

	Central Government.								
	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	Bihar and Orissa.	Central Provinces.	Total.
SOURCES OF INTEREST.	R	R	R	R	R	R	R	R	R
Loans and Advances.									
Loans and Advances by the Central Government, see Account No. 95, page 512	1,21,106	63,581	46,475	7,77,782	12,36,258	11,34,069	22,750	...	34,02,021
Loans and Advances by Provincial Governments, see Account No. 96, page 518	...	...	...	...	...	...	...	...	...
Total	1,21,106	63,581	46,475	7,77,782	12,36,258	11,34,069	22,750	...	34,02,021
Investments.									
Securities of Railway Companies' Provident Fund	36,58,254	...	...	...	...	...	...	...	36,58,254
Arrears due to Government.									
Of Land Revenue	...	...	...	...	...	...	...	...	...
Of Other Revenue	...	...	...	17	966	...	...	...	983
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	...
Total	...	...	...	17	966	...	...	...	983
Sundry Accounts.									
Percentage from Subscribers to Service Funds on Foreign Service	293	...	...	...	485	...	...	...	778
Interest on Overdrawn Capital of Railway Companies	37,500	...	...	...	...	38,547	...	...	76,047
Interest on Advances to Railway Companies charged to Capital	10,61,848	...	...	...	...	...	...	...	10,61,848
Interest paid by Central Government on surplus proceeds of U. P. Development Loan	...	...	...	...	...	...	...	...	...
Sundry Items	388	32	...	2	73,990	...	...	41	74,453
Total	11,00,029	32	...	2	74,475	38,547	...	41	12,13,126
Deduct—Refunds	*192*	*1,706*	...	*2*	...	...	...	...	*1,900*
TOTAL RECEIPTS IN INDIA	48,79,197	61,907	46,475	7,77,799	13,11,699	11,72,616	22,750	41	82,72,434

RECEIPTS IN ENGLAND:—	Secretary of State.	High Commissioner for India.	TOTAL.	
Secretary of State:			£	
Interest realized from investment of Cash Balance	387,885	...	387,885	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	19,406	...	19,406	
Interest on Gold Standard Reserve holding appropriated to Revenue	1,199,127	...	1,199,127	
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	773	...	773	
Interest on Commutation of Pensions for Provincial Governments	...	1,124	1,124	
TOTAL	1,607,191	1,124	1,608,315	
Converted into Rs. at £1=Rs. 10				1,60,83,154
Exchange on Ditto				73,03,982
TOTAL INTEREST RECEIPTS				3,16,59,620

for the Year ended 31st March 1924.

Provincial Governments.										Total Central and Provincial.
Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	
R	R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	34,02,021
10,58,029	98,67,995	2,94,262	14,99,414	3,97,424	8,48,982	4,32,798	5,15,375	86,869	1,50,01,148	1,50,01,148
10,58,029	98,67,995	2,94,262	14,99,414	3,97,424	8,48,982	4,32,798	5,15,375	86,869	1,50,01,148	1,84,03,169
...	...	...	...	...	...	...	...	...	...	36,58,254
25,948	2,061	4,073	...	...	...	789	...	...	32,871	32,871
35,090	52,054	11,725	...	620	...	234	...	4	99,727	1,00,710
...	...	...	...	1,06,436	...	...	...	...	1,06,436	1,06,436
61,038	54,115	15,798	...	1,07,056	...	1,023	...	4	2,39,034	2,40,017
...	...	...	...	...	...	...	...	...	...	778
...	...	...	...	...	...	...	...	...	...	76,047
...	...	...	...	...	...	...	...	...	...	10,61,848
...	...	...	2,56,242	...	...	...	...	...	2,56,242	2,56,242
166	4,63,997	1,844	211	36	...	2,542	...	19	4,73,815	5,43,268
166	4,68,997	1,844	2,56,453	36	...	2,542	...	19	7,30,057	19,43,183
1,260	*99,356*	*24*	*695*	...	*190*	*591*	*1,264*	...	*1,03,380*	*1,05,280*
11,17,973	1,02,91,751	3,11,880	17,55,172	5,04,516	8,48,792	4,35,772	5,14,111	86,892	1,58,66,859	2,41,39,343
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	1,60,63,154
...	...	...	...	...	...	...	...	...	...	73,03,982
11,17,973	1,02,91,751	3,11,880	17,55,172	5,04,516	8,48,792	4,35,772	5,14,111	86,892	1,58,66,859	4,75,26,479

19—Interest on Ordinary Debt.

3. The 'Ordinary Debt,' for the purpose of this head of account, represent the total amount of public loans raised in India and in England by the Central and Provincial Governments *less* the amount of Capital debited to Commercial Departments or for Departments whose accounts are kept on commercial principles.

4. All cash payments on account of interest on Permanent, Temporary and Floating Debt of the Central and Provincial Governments in India and in England, including charges on account of discount, are in the first instance charged to this head. Transfers are then made to the Railway, Irrigation, Posts and Telegraphs and other Commercial sections of the accounts of interest on Railway and Irrigation, Posts and Telegraphs and other capital outlay on commercial services. The manner in which this interest is calculated is described in the Note on Railways (*vide* page 125).

5. Interest is charged by the Central Government to the Provincial Governments on account of advances for (*i*) outstanding Provincial Loan Accounts, (*ii*) for capital expenditure on Irrigation works incurred from Central Revenues up to the end of 1920-21, and (*iii*) other loans and advances made by the Central Government. This interest is transferred from the Central to the Provincial section of the accounts under the present head, and together with any interest paid on provincial borrowings, constitutes the charges under this head for Provincial Governments.

No. 42A.—ACCOUNT of the PUBLIC DEBT of the GOVERNMENT of INDIA, bearing INTEREST, the ANNUAL INTEREST thereon; and the INTEREST paid during the year ended 31st March 1924.

	Amount of Loan on 31st March 1924.	Annual Amount of Interest.	AMOUNT OF INTEREST PAID DURING THE YEAR.												TOTAL.
			India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	
RUPEE DEBT.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Permanent Debt.															
Loans bearing interest at 6 per cent.:															
Interest on 6 per cent. Bonds 1926	37,39,75,900	2,27,38,554	92,33,429	10,449	37,365	13,41,123	99,10,562	65,761	3,79,124	5,51,636	6,17,526	80,664	3,13,563	7,026	2,25,48,168
Do. do. do. 1927	27,38,21,800	1,64,29,308	55,39,088	38,097	23,628	16,89,349	71,66,511	64,133	3,02,199	3,84,483	6,47,022	58,011	1,91,801	5,817	1,61,10,139
Do. do. do. 1930	29,28,29,200	1,75,69,752	80,57,457	40,011	35,931	13,70,274	56,34,227	1,19,331	10,35,009	6,51,032	3,29,418	1,38,009	2,20,074	14,031	1,76,44,804
Do. do. do. 1931	11,30,75,300	67,84,518	31,66,341	5,430	5,898	7,21,014	21,65,196	52,706	2,27,256	1,73,408	2,24,040	25,516	17,055	9,912	67,93,772
Do do. do. 1932	19,49,00,000	1,16,94,000	38,19,325	7,368	12,084	6,99,996	63,96,044	39,842	1,58,715	2,01,424	1,25,097	23,710	70,293	8,037	1,15,61,936
Total	1,25,36,02,200	7,52,16,132	2,98,15,641	1,01,355	1,14,846	58,21,756	3,12,72,540	3,41,773	21,02,303	19,61,983	19,43,103	3,25,910	8,12,786	44,823	7,46,58,819
Loans bearing interest at 5½ per cent.:															
Interest on 5½ per cent. War Bonds 1925	3,76,98,900	20,40,440	871,647	399	2,167	1,71,900	6,37,821	16,671	3,64,595	78,399	30,406	9,955	15,168	2,676	22,01,704
Do. do. do. 1928	25,46,00,600	1,40,03,033	64,24,463	10,059	2,865	8,86,733	51,16,121	65,438	4,17,917	5,48,908	3,82,656	60,538	55,421	3,803	1,39,74,922
Total	29,16,99,500	1,60,43,473	72,95,510	10,958	5,032	10,58,633	57,53,942	82,109	7,82,512	6,27,307	4,13,062	70,493	70,589	6,479	1,61,76,626
Loans bearing interest at 5 per cent.:															
Interest on 5 per cent. War Loan (1929—47)	22,66,89,375	1,13,34,469	51,69,107	2,760	24,340	15,28,394	34,66,678	57,741	4,22,860	6,34,730	3,49,412	79,067	57,715	2,633	1,17,95,437
Do. Loan of 1945—55	28,28,81,600	1,41,44,080	39,20,508	7,103	1,301	5,81,981	46,91,551	75,631	3,24,014	3,51,136	3,30,453	72,205	2,47,120	2,934	1,06,55,937
Do. Bonds of 1933	14,17,72,200	70,88,610	15,45,738	3,875	2,317	1,67,107	20,49,752	3,618	34,997	77,313	75,137	2,811	28,444	73	39,91,182
Total	65,13,43,175	3,25,67,159	1,06,35,353	13,738	27,958	22,77,482	1,02,07,981	1,36,990	7,81,871	10,63,179	8,05,002	1,54,083	3,33,279	5,640	2,64,42,556
Loans bearing interest at 4½ per cent.:															
Loan from Maharaja Holkar for Indore State Railway.	1,00,00,000	4,50,000	4,50,000	...	...	...	...	...	...	...	...	...	..	...	4,50,000
Loans bearing interest at 4 per cent.															
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	...	...	...	...	...	...	(a) 3,00,000	...	...	...	...	...	3,00,000
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	...	...	...	...	...	...	1,88,000	...	...	...	...	...	1,88,000
Gwalior Loan of 1887	2,00,000	8,000	...	...	...	...	...	...	28,000	...	...	...	...	...	28,000
Conversion Loan of 1916-17	9,90,01,200	39,60,048	21,77,660	...	218	3,08,422	10,65,533	1,270	30,952	36,982	1,13,932	8,974	5,178	100	37,49,221
Total	11,89,01,200	47,56,048	21,77,660	...	218	3,08,422	10,66,533	1,270	5,46,952	36,982	1,13,932	8,974	5,178	100	42,65,221

Loans bearing interest at 3½ per cent.															
Loan of 1842-43	20,79,54,600	72,78,411	52,07,658	2,746	835	2,15,564	14,34,836	99,274	3,72,230	72,003	41,470	31,176	13,155	5,766	74,96,713
Loan of 1854-55	28,68,58,921	1,00,40,062	52,30,979	6,148	3,871	4,75,760	33,71,095	1,60,261	5,89,505	1,76,127	1,40,736	67,387	36,590	17,892	1,02,76,351
Loan of 1865	34,62,37,800	1,21,20,073	60,77,991	1,59,425	2,088	9,57,740	32,14,181	2,26,424	10,33,271	2,95,096	85,565	78,209	39,750	6,793	1,21,76,533
Loan of 1879	3,37,03,560	11,79,622	4,48,495	175	87	2,72,640	4,48,917	8,554	25,765	9,051	4,212	4,438	2,994	61	12,25,389
Loan of 1900-1901	31,85,36,200	1,11,48,767	47,11,221	8,969	2,433	3,59,034	53,49,238	2,66,807	3,02,386	1,24,787	1,59,849	53,326	44,916	7,595	1,13,90,561
Total	1,19,33,41,021	4,17,66,935	2,16,76,344	1,77,463	9,314	22,80,738	1,38,18,267	7,61,320	23,23,157	6,77,064	4,31,832	2,34,536	1,37,405	38,107	4,25,65,547
Loans bearing interest at 3 per cent.:															
Loan of 1896-97	6,31,54,550	18,94,637	13,20,235	255	132	1,43,737	4,78,674	48,299	74,657	44,740	879	9,044	2,302	1,521	21,24,475
Paid in India on Loans in course of Discharge: Interest on															
5½ per cent. War Bonds 1923			2,23,927	363	1,904	74,743	1,20,622	8,839	54,189	53,484	30,783	7,680	14,672	4,194	5,95,400
5½ per cent. War Bonds 1922			17,952	...	660	6,322	16,705	5,972	19,010	9,088	8,120	4,067	11,346	2,008	1,01,250
5½ per cent. War Bonds 1921			8,346	69	1,019	18,651	10,996	2,052	8,262	8,664	5,881	1,605	2,412	202	68,159
5½ per cent. War Bonds 1920			7,020	371	85	5,981	8,680	2,048	8,234	3,982	645	2,390	2,764	146	42,346
4 per cent. Terminable loan of 1915-16			5,12,338	284	392	1,12,320	4,38,333	2,144	19,870	15,916	30,346	2,446	4,566	2,570	11,41,525
Total			7,69,583	1,087	4,060	2,18,017	5,95,336	21,055	1,09,565	91,134	75,775	18,188	35,760	9,120	19,48,680
Discount on Rupee Loans:—															
5 per cent. Bond 1933			42,53,166	...	...	...	...	...	...	...	...	...	...	...	42,53,166
5 per cent. Bond 1945-55			39,19,096	...	...	...	...	...	...	...	...	...	...	...	39,19,096
Total			81,72,262	...	...	...	...	...	...	...	...	...	...	...	81,72,262
TOTAL INTEREST ON PERMANENT DEBT			8,23,12,588	3,04,856	1,61,560	1,21,08,785	6,31,92,273	13,92,816	67,21,017	45,02,389	37,83,585	8,21,228	13,97,299	1,05,790	17,68,04,186
Floating Debt.															
Discount on Treasury Bills	2,37,99,166	...	...	5,794	5,28,227	...	...	5,525	...	...	...	...	...	2,43,38,712
Interest on loans from the Imperial Bank of India	2,88,767	...	...	...	...	...	...	...	...	...	...	...	...	...	2,88,767
TOTAL FLOATING DEBT	2,40,87,933	...	...	5,794	5,28,227	...	...	5,525	...	...	...	...	...	...	2,46,27,479
Miscellaneous.															
Management of Debt	6,22,663	...	...	2,702	4,046	...	...	...	3,566	...	...	...	...	...	6,32,977
Commission and Brokerage on Treasury Bills	...	...	...	...	1,681	...	...	...	...	...	...	...	...	...	1,681
Commission, brokerage, etc., on other Loans	1,39,550	...	...	12,694	1,45,456	...	...	...	...	...	...	...	...	...	2,97,700
Other items	−29,475	...	...	...	...	...	287	...	1,725	...	...	...	...	...	−27,463
Total	7,32,738	...	...	15,396	1,51,183	...	287	...	5,291	...	...	...	...	...	9,04,895
TOTAL INTEREST ON RUPEE DEBT	10,71,33,259	3,04,856	1,61,560	1,21,29,975	6,38,71,683	13,92,816	67,21,304	45,07,914	37,88,876	8,21,228	13,97,299	1,05,790	20,23,36,560		
Deduct—Interest realised on investment of cash balance in short-term bonds, etc.	−12,83,788	...	...	...	...	...	...	...	...	...	...	...	...	...	−12,83,788
Total India—carried over	10,58,49,471	3,04,856	1,61,560	1,21,29,975	6,38,71,683	13,92,816	67,21,304	45,07,914	37,88,876	8,21,228	13,97,299	1,05,790	20,10,52,772		

(a) Rs 3,00,000 on account of Interest payable in 1923-24 was actually paid in 1922-23 and adjusted in the accounts for that year.

No. 42A.—ACCOUNT of the PUBLIC DEBT of the GOVERNMENT of INDIA, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1924—*contd.*

	Amount of Loan, 31st March 1924.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
Brought forward	...	...	...	₹ 20,10,52,772
STERLING DEBT.	£	£	£	
Permanent Debt.				
Secretary of State :—				
Interest on Loans contracted in England under the various Acts.				
India 7 per cent. Stock	1,960,517	137,236	254,057	
India 5½ per cent. Stock	21,759,454	1,196,770	1,301,340	
India 4½ per cent. Stock	40,000,000	1,800,000	1,415,321	
India 3½ per cent. Stock	88,974,593	3,114,111	3,113,825	
India 3 per cent. Stock	75,389,438	2,261,683	2,193,239	
India 2½ per cent. Stock	11,539,986	288,500	288,477	
Interest on outstanding liabilities of Railway Companies taken over on purchase :—				
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,425,650	64,604	64,548	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan 1929-47.)	19,265,898	963,295	985,397	
Miscellaneous—				
Under-writing and Brokers' Commission on issue of India 4½ per cent. Stock		291,118		
Management of debt		101,276		
Advertisement charges in connection with loans		5,437		
Discount Sinking Fund, in redemption of debt incurred in excess of money raised		(*a*) 112,934	510,765	
		TOTAL	10,268,098	
High Commissioner :—				
Stores for India			1,460	
		TOTAL CHARGES IN ENGLAND	10,269,558	
		Do. CONVERTED INTO Rs. AT £1=Rs. 10		10,26,95,582
		EXCHANGE ON Do.		4,65,79,673
		TOTAL INTEREST ON PUBLIC DEBT OF THE GOVERNMENT OF INDIA Rs.		35,03,28,027
Deduct—Interest transferred to Provincial Governments (See Account No. 43)				3,75,47,098
		NET CHARGES OF THE CENTRAL GOVERNMENT		(*b*) 31,27,80,929

(*a*) Includes £106,276 charged to 'Interest on Ordinary Debt' and £6,658 charged to 'State Railways—Interest on Debt.'

(*b*) For distribution between 'Interest on Ordinary Debt' and 'Interest transferred to Commercial Departments,' (*see* Account No. 43A).

No. 43—ACCOUNT of INTEREST PAID on the PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS during the year ended 31st March 1924.

	PROVINCIAL (*Reserved*).									TOTAL.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Interest on Loans raised in the Open Market.										
Interest on 6½ per cent. Punjab Bonds 1933	...	...	...	...	1,51,154	...	...	...	...	1,51,154
Interest on 6½ per cent. Bombay Development Loan.	...	65,25,602	...	...	...	...	...	...	...	65,25,602
Interest on 6 per cent. United Provinces Development Loan.	...	...	...	25,12,415	...	...	...	...	...	25,12,415
Management of Debt	...	18,884	...	8,507	30,773	...	...	...	...	58,164
Commission, brokerage, etc.	...	...	...	14	...	...	...	...	...	14
Payments to Central Government on account of income-tax payable on interest on income-tax free loans issued by Provincial Governments.	...	...	...	2,30,828	...	...	...	...	...	2,30,828
TOTAL	...	65,44,486	...	27,51,764	1,81,927	...	...	...	...	94,78,177
Interest payable to Central Government on										
Advances on account of outstanding Provincial Loan Account on 31st March 1921.	3,66,966	11,99,524	...	9,58,873	...	...	2,44,675	3,66,040	...	31,36,078
Advances in respect of Irrigation Capital expenditure upto 31st March 1921.	29,84,050	32,70,959	4,35,338	41,77,169	70,25,576	...	20,00,085	14,68,025	...	2,13,61,202
Other Advances	12,01,386	85,04,068	6,48,845	1,52,096	19,39,660	...	1,30,000	(*a*)3,50,206	1,23,557	1,30,49,818
TOTAL	45,52,402	1,29,74,551	10,84,183	52,88,138	89,65,236	...	23,74,760	21,84,271	1,23,557	3,75,47,098
TOTAL INTEREST CHARGES ON PROVINCIAL DEBT. (*b*).	45,52,402	1,95,19,037	10,84,183	80,39,902	91,47,163	...	23,74,760	21,84,271	1,23,557	4,70,25,275

(*a*) Of this Rs. 3,13,455 was met from Famine Insurance Grant.
(*b*) For distribution between "Interest on Ordinary Debt' and 'Interest transferred to Commercial Departments, see Account No. 43-A.

No. 43A—STATEMENT SHOWING the DISTRIBUTION of the CHARGES for INTEREST PAID on the PUBLIC DEBT of the SEVERAL GOVERNMENTS in INDIA for the year 1923-24 BETWEEN "INTEREST or ORDINARY DEBT" and "INTEREST on CAPITAL DEBITED TO COMMERCIAL DEPARTMENTS."

	Reference to Accounts.	CENTRAL GOVERNMENT.	PROVINCIAL GOVERNMENTS.										GRAND TOTAL.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
		R	R	R	R	R	R	R	R	R	R	R	R
Total payments for interest on Debt.	42-A and 43	31,27,80,929	45,52,462	1,95,19,037	10,84,183	80,39,902	91,47,163	...	23,74,760	21,84,271	1,23,557	4,70,25,275	35,98,06,204
Deduct—**Amounts transferred to Commercial Departments in respect of Interest on Capital:—**													
Railways	28	17,56,90,137	...	...	...	9,807	...	28,458	...	...	45,650	83,915	17,57,74,052
Irrigation	33	11,92,750	38,91,940	49,21,930	17,16,150	53,48,666	85,08,567	12,80,189	20,39,216	19,55,182	...	2,96,61,840	3,08,54,590
Posts and Telegraphs . . .	39	63,88,844	...	...	...	...	...	...	...	...	...	...	63,88,844
Forests	21-A	...	...	28,838	...	22,173	355	...	...	9,172	11,788	72,326	72,326
Total Interest transferred to Commercial Departments.		18,32,71,731	38,91,940	49,50,768	17,16,150	53,80,646	85,08,922	13,08,647	20,39,216	19,64,354	57,438	2,98,18,081	21,30,89,812
Balance being Interest on Ordinary Debt.		12,95,09,198	6,60,462	1,45,68,269	—6,31,967	26,59,256	6,38,241	—13,08,647	3,35,544	2,19,917	66,119	1,72,07,194	14,67,16,392

20.—Interest on other obligations.

Under this head are recorded payments of interest on all obligations of Government other than the Public Debt of India. These consist of funds deposited with Government for special purposes and fall under the following main classes :—

(*i*) Deposits in Post Office Savings Bank and Cash certificates.

(*ii*) Special Loans :—These comprise, in the main, funds deposited with Government as endowments of various institutions. The principal item is a deposit made by the late King of Oudh to endow certain charities and pensions.

(*iii*) Deposits of the various provident funds established by Government for the benefit of its employés, of which the most important is the General Provident Fund.

(*iv*) Deposits of Service Funds :—These consist of the deposits of certain funds, mostly under private management, which are permitted to bank with Government at the rate of interest granted to Savings Bank deposits.

(*v*) Deposits of certain special funds like the Postal Insurance and Life Annuity Fund.

The sub-divisions under these classes are given in Account No. 44 with the balances held under each, the rate of interest allowed, and the actual amount of interest paid during the year.

E.—Debt Services.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1924 in continuation of the Account of the PUBLIC DEBT (Accounts Nos. 42A & 43).

PAYMENTS IN INDIA.	Amount, 1st April 1923.	Amount, 31st March 1924.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA GENERAL.	₹	₹		₹
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	... (a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	... (a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	16,310
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,769	41,769	6	1,455
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	...
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	17,748
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund, (Bengal)	1,16,43,809	1,12,13,154	6	7,26,169
Bengal and Madras Service Family Pension Fund	9,63,227	10,43,175	5½	52,323
Indian Military Widows' and Orphans' Fund (Departmental)	12,55,279	2,960	5½	100
Savings Banks.				
Bonus on Post Office Cash Certificates (Departmental)	3,12,88,796	3,41,87,299	...	27,83,925
Bank Accounts.				
Post Office Savings Bank Deposits (Departmental)	23,20,03,556	24,78,94,874	3	67,08,095
State Railway Provident Institutions (Civil)	1,84,557	3,32,169	5½	8,168
Do. do. (Departmental)	5,33,59,464	5,86,12,623	5½	30,33,456
Companies Railway Provident Fund (Departmental)	16,32,23,119	17,57,67,588	5½	86,71,650
Financial Department Provident Fund	59,914	73,881	5½	2,762
Civil Engineers' Provident Fund (Departmental)	1,62,886	1,01,522	5½	4,931
Forest Officers' Provident Fund	59,123	48,778	5½	1,964
Civil Veterinary Department Provident Fund	98,901	65,767	5½	3,217
General Provident Fund (Civil)	70,53,388	73,42,511	5½	3,87,359
Do do. (Departmental)	1,16,96,543	1,34,43,468	5½	6,68,942
Other Miscellaneous Provident Fund (Civil)	1,79,004	2,42,492	5½	11,315
Do. do. (Departmental)	2,11,167	3,49,757	5½	16,438
Carried over	51,49,99,799	60,22,79,084		2,31,24,757

(a) Shown under United Provinces.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the year ended 31st March 1924 in continuation of the Account of the PUBLIC DEBT (Accounts Nos. 42A and 43).

	Amount, 1st April 1923.	Amount, 31st March 1924.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL—*contd.*				
	₹	₹		₹
Brought forward .	51,49,99,799	60,22,79,084		2,31,24,757
Bank Accounts—contd.				
Cemetery Endowment Fund (Civil)	27,746	27,545	3 and 3½	1,522
Do. Do. (Departmental) . . .	1,45,320	1,49,682	3 and 3½	8,269
Indian Civil Service Provident Fund (Civil)	2,83,292	3,75,695	5½	16,372
Do. Do. (Departmental) .	27,518	36,679	5½	1,723
Special Accounts.				
Postal Insurance and Life Annuity Fund (Departmental) . .	2,00,07,561	2,19,67,705	3½	7,25,015
General Family Pension Fund	32,513	34,686	3	1,051
Hindu Family Annuity Fund	59,260	38,572	3	1,492
Bengal Christian Family Pension Fund	10,288	16,723	3	465
Post Office Fine and Guarantee Fund	—12,151	1,340	5½	462
Miscellaneous.				
Telegraph Fine Fund	4,718	4,984	...	142
Miscellaneous Accounts	...	...	...	413
TOTAL .	53,55,85,864	62,49,32,695		2,38,81,683
BALUCHISTAN.				
Saving Banks.				
General Provident Fund	1,94,510	2,07,268	5½	9,769
Indian Civil Service Provident Fund	10,886	8,038	5½	628
TOTAL .	2,05,396	2,15,306		10,397
MADRAS.				
Service Funds.				
Military Assistant Surgeons' Fund	3,53,817	3,58,927	5½	19,973
Savings Banks.				
Forest Officers' Provident Fund	40,206	43,064	5½	2,858
Police Officers' Provident Fund	47,600	54,836	5½	2,600
General Provident Fund	93,02,873	1,00,75,033	5½	5,13,003
Cemetery Endowment Fund	31,999	34,739	3 and 3½	1,561
Civil Engineers' Provident Fund	44,301	50,881	5½	2,539
Other Miscellaneous do.	1,07,834	2,96,010	5½	6,601
Indian Civil Service Provident Fund	4,89,902	5,95,738	5½	28,578
Miscellaneous.				
Miscellaneous Accounts	...	...		168
Fine Insurance Fund	5,62,358	12,40,309	(*a*)	26,335
TOTAL .	1,09,80,290	1,27,49,537		6,04,276
Carried over .	54,67,71,550	63,78,97,538		2,44,96,356

(*a*) The interest has been calculated at the average rate at which the Governor-General in Council has, during the year borrowed money by the issue of treasury bills, *viz.*, 4·64 per cent.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1924, etc.—*contd.*

	Amount, 1st April 1923.	Amount, 31st March 1924.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹		₹
Brought forward	54,67,71,550	63,78,97,538		2,44,96,356
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	17,927
Educational Funds	9,11,548	9,11,548	6 and 5	7,778
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	34,63,801	34,97,631	6 and 5½	1,94,883
Savings Banks.				
Bank Accounts.				
State Railway Provident Institutions (Departmental)	26,260	29,975	5½	1,541
Forest Officers' Provident Fund	5,875	6,853	5½	342
Police Officers' Provident Fund	23,038	...	5½	102
General Provident Fund	1,09,54,113	1,21,86,064	5½	6,04,004
Cemetery Endowment Fund	86,474	89,087	3 and 3½	4,010
Civil Engineers' Provident Fund	77,530	89,160	5½	4,791
Other Miscellaneous Provident Fund	1,65,663	2,32,238	5½	10,800
Indian Civil Service Provident Fund	4,02,683	5,88,532	5½	28,325
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	10,500	13,409	3 and 5½	19
Local Fund Pension Fund	1,65,910	1,90,008	3	5,367
Miscellaneous.				
Famine Insurance Fund	61,02,998	94,10,050	(b)	2,83,820
Interest on sums held by Government and repaid to non-enemy nationals	...	...	...	3,681
TOTAL	2,24,65,393	2,72,44,555		11,99,497
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	1,59,326	1,54,070	5½	7,859
General Provident Fund	1,05,75,575	1,20,39,028	5½	6,02,347
Cemetery Endowment Fund	30,490	31,391	3 and 3½	1,406
Other Miscellaneous Provident Fund	2,25,977	2,38,565	5½	12,392
Indian Civil Service Provident Fund	4,97,998	5,71,576	5½	28,235
Miscellaneous.				
Famine Insurance Fund	3,84,985	6,03,621	(b)	17,871
Interest on sums held by Government and repaid to non-enemy nationals	...	...	...	58,442
TOTAL	1,18,74,351	1,36,38,251		7,28,552
Carried over	58,11,11,294	67,37,80,344		2,64,19,405

(a) Shown under United Provinces.

(b) *Vide* note (a), page 227.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1924, etc.—*contd.*

	Amount, 1st April 1923.	Amount, 31st March 1924.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R		R
Brought forward	58,11,11,294	67,87,80,344		2,64,19,405
UNITED PROVINCES.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,44,72,735	1,44,49,708	6, 5 and 4	7,89,854
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(*a*)	(*a*)	(*a*)	2,400
Book Debt Loan on account of Madho Rao	(*a*)	(*a*)	(*a*)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	15,737	18,440	5½	908
General Provident Fund	87,82,082	93,53,301	5½	4,75,220
Cemetery Endowment Fund	62,985	65,098	3 and 3½	2,908
Civil Engineers' Provident Fund	40,762	37,894	5½	1,913
Opium Department Provident Fund	8,792	9,856	5½	500
Other Miscellaneous Provident Fund	1,27,790	1,46,102	5½	7,257
Forest Officers' Provident Fund	60,996	30,218	5½	1,528
Indian Civil Service Provident Fund	5,78,552	7,02,871	5½	33,959
Miscellaneous.				
Famine Insurance Fund	57,54,560	90,46,817	(*b*)	2,93,998
Interest on surplus proceeds of United Provinces Development Loan	...	...	...	2,56,242
TOTAL	3,01,04,991	3,40,60,305		19,01,317
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
Police Officers' Provident Fund	14,894	16,269	5½	835
General Provident Fund	67,91,685	74,86,045	5½	3,77,419
Cemetery Endowment Fund	41,043	44,947	3 and 3½	1,783
Civil Engineers' Provident Fund	1,74,864	2,01,829	5½	10,138
Other Miscellaneous Provident Funds	1,47,040	1,91,664	5½	8,824
Forest Officers' Provident Fund	16,407	17,309	5½	903
Indian Civil Service Provident Fund	4,60,402	5,25,159	5½	25,734
Miscellaneous.				
Famine Insurance Fund	3,74,309	7,72,574	(*b*)	17,368
TOTAL	80,30,644	92,65,796		4,43,504
Carried over	61,92,46,929	72,21,06,445		2,87,64,226

(*a*) Shown under India General.
(*b*) *Vide* note (*a*), page 227.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1924, etc.—*contd.*

	Amount, 1st April 1923.	Amount, 31st March 1924.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹		₹
Brought forward .	61,92,46,929	72,21,06,445		2,87,64,226
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	71,809	54,970	5½	2,739
General Provident Fund	51,14,345	56,19,991	5½	2,86,964
Civil Engineers' Provident Fund	87,441	72,375	5½	3,868
Cemetery Endowment Fund	24,139	25,021	3 and 3½	1,126
Other Miscellaneous Provident Fund	91,603	1,17,934	5½	5,740
Forest Officers' Provident Fund	1,34,309	15,8,808	5½	8,183
Indian Civil Service Provident Fund	4,06,755	4,96,926	5½	24,225
Miscellaneous.				
Famine Insurance Fund	97,358	84,425	(*a*)	4,317
TOTAL .	60,27,759	66,30,450		3,37,162
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	42,764	37,791	5½	2,017
General Provident Fund	49,88,167	55,34,635	5½	2,74,403
Civil Engineers' Provident Fund	1,70,682	2,09,470	5½	10,610
Cemetery Endowment Fund	17,789	18,418	3 and 3½	588
Other Miscellaneous Provident Fund	53,041	53,083	5½	2,699
Forest Officers Provident Fund	16,268	18,488	5½	934
Indian Civil Service Provident Fund	3,03,479	3,35,633	5½	17,996
Miscellaneous.				
Famine Insurance Fund	22,10,588	32,59,799	(*a*)	1,03,074
TOTAL .	78,02,778	95,17,317		4,12,321
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	79,773	90,034	5½	4,562
Police Officers' Provident Fund	1,50,299	70,791	5½	4,743
General Provident Fund	44,38,031	49,56,054	5½	2,44,192
Cemetery Endowment Fund	17,900	19,062	3 and 3½	861
Forest Officers' Provident Fund	16,379	18,516	5½	937
Indian Civil Service Provident Fund	2,44,662	3,05,174	5½	14,980
Other Miscellaneous Provident Fund	8,392	11,372	5½	570
Miscellaneous.				
Famine Insurance Fund	30,63,715	72,27,283	(*a*)	1,39,204
TOTAL .	80,19,651	1,26,98,286		4,10,049
ASSAM.				
Savings Banks.				
State Railway Provident Institution (Departmental)	66,014	26,066	5½	5,235
General Provident Fund	22,49,262	25,70,631	5½	1,26,925
Cemetery Endowment Fund	7,230	7,635	3 and 3½	248
Forest Officers' Provident Fund	18,195	21,605	5½	1,071
Indian Civil Service Provident Fund	1,44,099	1,82,221	5½	8,694
Miscellaneous.				
Famine Insurance Fund	20,466	31,416	(*a*)	950
TOTAL .	25,05,266	28,39,574		1,43,123
TOTAL PAYMENTS IN INDIA Carried over .	64,36,02,383	75,37,92,072		3,00,66,881

(*a*) *Vide* note (*a*), page 227.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1924, etc.—*concld.*

	Amount, 1st April 1923.	Amount, 31st March 1924.	Rate of Interest per cent.	Amount of Interest paid during the year.
Brought forward .				₹ 3,00,66,881
Payments in England.	£	£		
Secretary of State.				£
Interest on balances of the Indian Military widows' and Orphans' Fund	—9,170	74,073	5½	4,165
High Commissioner.				
Interest on Indian Civil Service Provident Fund (Sterling Branch)	48,652	60,286	5½	2,886
Total Payments in England £	...	...	...	7,051
				₹
Ditto converted into Rs. at £1=Rs. 10 . .				70,519
Exchange on Ditto . .				30,901
GRAND TOTAL . .				3,01,68,301

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Baluchistan.	Madras	Bombay	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted service Family Pension Funds . . .	7,26,169	...	...	1,94,883	...	...	...	...	...	...	...	9,21,052
Bengal and Madras Service Family Pension Fund . .	52,323	...	...	...	...	...	...	...	...	...	...	52,323
Military Assistant Surgeons' Fund .	...	...	19,973	...	...	...	...	...	...	...	...	19,973
Indian Military Widows' and Orphans' Fund .	100	...	...	...	...	...	...	...	...	...	...	100
TOTAL SERVICE FUNDS . .	7,78,592	...	19,973	1,94,883	...	...	...	...	...	...	...	9,93,448
SAVINGS BANKS.												
Bank Accounts.												
Post Office Savings Bank . . .	67,08,095	...	...	...	...	...	...	...	...	...	...	67,08,095
State Railway Provident Institutions .	30,41,614	...	...	1,541	...	...	...	...	...	...	5,235	30,48,390
Companies Railway Provident Fund .	86,71,650	...	...	...	...	...	...	...	...	...	...	86,71,650
Financial Department Provident Fund .	2,762	...	...	...	...	...	...	...	...	...	...	2,762
Civil Engineers' Provident Fund . .	4,931	...	2,539	4,791	7,859	1,913	10,138	3,868	10,610	4,562	...	51,211
Forest Officers' Provident Fund .	1,964	...	2,868	842	...	1,528	903	3,185	934	987	1,071	13,730
Police Officers' Provident Fund . .	...	...	2,650	102	...	908	885	2,739	2,017	4,743	...	13,994
Opium Department Provident Fund .	...	...	...	...	...	500	...	...	...	...	...	500
Civil Veterinary Department Provident Fund . .	3,217	...	...	...	...	...	...	...	...	...	...	3,217
General Provident Fund . . .	10,56,801	9,769	5,13,003	6,04,004	6,02,347	4,75,220	3,77,419	2,86,964	2,74,403	2,44,792	1,26,925	45,71,047
Other Miscellaneous Provident Funds	27,753	...	6,601	10,800	12,392	7,257	8,824	5,740	2,699	570	...	82,636
Cemetery Endowment Fund . . .	9,791	...	1,561	4,010	1,406	2,903	1,783	1,126	588	861	248	24,282
Indian Civil Service Provident Fund .	18,095	628	28,578	28,825	28,235	33,959	25,784	24,225	17,996	14,980	8,694	2,29,449
Special Accounts.												
Postal Insurance and Life Annuity Fund.	7,25,015	...	...	...	...	...	...	...	...	...	...	7,25,015
Other Special Accounts	3,470	...	...	5,948	...	...	...	...	...	...	...	8,818
TOTAL SAVINGS BANKS—INDIA .	2,02,75,158	10,397	5,57,800	6,59,263	6,52,239	5,24,193	4,25,636	3,32,845	3,09,247	2,70,845	1,42,173	2,41,59,796

No. 45.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1924 for REDUCTION or AVOIDANCE of DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

21.—Reduction or Avoidance of Debt.

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Fund for the redemption of loans raised by the Central and Provincial Governments, while the debits under 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted Sinking Funds. The amounts are debited to this head by *per contra* credit to the Deposit head 'Appropriation for Reduction or Avoidance of Debt' which is debited with charges connected with the redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Account No. 82). The application of the balances of the Sinking funds in 1923-24 is shown in Account No. 89.

Prior to 1923-24, this major head was termed '21—Sinking Funds'.

	Central Government.	Provincial Governments.			Total Central and Provincial.
		Government of Bombay. (*Reserved.*)	Government of United Provinces. (*Reserved.*)	Government of Central Provinces. (*Reserved.*)	
	₹	₹	₹	₹	₹
Sinking Funds:—					
For Loans of the Central Government:—					
5 per cent. War Loan 1929-47	41,00,000	...	...	...	41,00,000
5 per cent. Loan of 1945-55	32,61,000	...	...	...	32,61,000
Total .	73,61,000	...	...	...	73,61,000
For Loans of Provincial Government:—					
6½ per cent. Bombay Development Loan . .	...	9,38,933	...	...	9,38,933
6 per cent. United Provinces Development Loan .	...	...	3,00,000	...	3,00,000
Total .	...	9,38,933	3,00,000	...	12,38,933
Other Appropriations:—					
A.—Apropriation from Ordinary Revenues . .	...	...	...	7,598	7,598
B.—Appropriation from Famine Insurance Grant .	...	...	...	1,20,735	1,20,735
Total charges in India .	73,61,000	9,38,933	3,00,000	1,28,333	87,28,266
Charges in England—					
Secretary of State—					
Payment to His Majesty's Treasury in cancellation of India's liability for £442,050, 1*s.* 1*d.* British Government 5 per cent. War Loan (1929—47), portion of amount taken over . . . . . £ 442,603					
DITTO DITTO CONVERTED INTO Rs. AT £1=Rs. 10 .	44,26,026	...	...	...	44,26,026
EXCHANGE ON DITTO	18,80,446	...	...	...	18,80,446
TOTAL CHARGES .	1,36,67,472	9,38,933	3,00,000	1,28,333	1,50,34,738
				CENTRAL . .	1,36,67,472
				PROVINCIAL .	13,67,266

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Sections F. and F. F.—Civil Administration.

Revenue, Rs. 4,12,59,020. **Expenditure** { **Charged to Revenue Rs. 53,60,94,341** / **Not charged to Revenue Rs. 3,53,787.**

Major Head.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Expenditure.
				R	R	R
General Administration	46	Expenditure	241	...	...	10,78,08,054
,,	46A	Details of Charges under Secretariats	242	1,43,44,937	...	...
,,	46B	,, ,, Tour Charges	244	12,29,386	...	...
Audit	47	Expenditure	246	...	...	74,58,846
Administration of Justice	48	Receipts	248	...	91,37,827	...
,,	48A	Expenditure	251	...	...	5,39,12,387
,,	48B	Details of Charges under High Courts, etc.	252	76,13,230	...	...
,,	48C	,, ,, Civil and Sessions Courts	253	3,26,91,544	...	...
,,	48D	,, ,, Criminal Courts	254	51,55,735	...	...
Jails and Convict Settlement	49	Receipts	256	...	55,50,857	...
,,	49A	Expenditure	257	...	...	2,46,38,463
,,	49B	Details of Convict Charges	258	27,53,024	...	...
Police	50	Receipts	260	...	42,14,265	...
,,	50A	Expenditure	263	...	...	12,02,64,252
	50B	Details of charges under District Executive Force.	264	8,70,21,327	...	...
Ports and Pilotage—						
A.—Major Ports	51	Receipts	266	...	21,83,144	...
,,	51B	Expenditure	267	...	...	22,78,448
B.—Minor Ports	51A	Receipts	266	...	1,00,468	...
,,	51C	Expenditure	268	...	...	33,76,927
Ecclesiastical	52	Expenditure	270	...	...	29,27,343
Political	53	Expenditure	272	...	...	2,97,59,657
Scientific Departments	54	Expenditure	275	...	...	88,90,577
,,	54A	Details of Survey Charges	276	29,99,329	...	...
Education	55	Receipts	279	...	63,27,454	...
,,	55A	Expenditure	283	...	...	9,87,38,014
Medical	56	Receipts	285	...	32,13,376	...
,,	56A	Expenditure	287	...	...	3,15,42,261
Public Health	57	Receipts	290	...	23,56,950	...
,,	57A	Expenditure	291	...	...	1,15,59,347
Agriculture	58	Receipts	294	...	33,89,618	...
,,	58A	Expenditure	297	...	...	1,92,76,016
Industries	59	Receipts	300	...	19,07,121	...
,,	59A	Expenditure	303	...	...	58,75,824
Aviation	60	Expenditure	307	...	...	20,825
Miscellaneous Departments	61	Receipts	309	...	28,77,940	...
,,	61A	Expenditure	311	...	...	77,77,600
		Total expenditure charged to Revenue			4,12,59,020	53,60,94,341
		Capital expenditure not charged to Revenue.				
Capital Outlay on Hydro-electric Scheme	54B	Expenditure	277	...	...	87,042
Capital Outlay on Improvement of Public Health	57B	Expenditure	292	...	...	77,586
Capital Outlay on Agricultural Improvements	58B	Expenditure	298	...	...	94,776
Capital Outlay on Industrial Development	59B	Expenditure	304	...	...	94,383
		Total		...	...	3,53,787

Section F.—Civil Administration.

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various Departments constituting the Civil Administration of the country. The receipts of these departments are insignificent and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section F. F.—Capital Expenditure not charged to Revenue.

The expenditure brought to account in this Section relates to capital outlay incurred by Provincial Governments on measures connected with the improvement of Public Health, Agricultural Improvements, etc.

22.—General Administration.

The charges recorded under this head relate chiefly to headquarters administration and also to cost of district administration which prior to 1921-22 was divided between the heads "Land Revenue" and "Administration of Justice." The salaries and other allowances of Heads of Provinces as also of the Governor-General and the Executive Council and Ministers; the expenses connected with the Council of State, the Indian Legislative Assembly and the Provincial Legislative Councils; the charges of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items in the Indian accounts.

2. The English charges consist mainly of the salaries and expenses of the Secretary of State's Council and his establishment; of the charges of the office of the High Commissioner who acts as the agent of the Government of India in respect of the purchase of stores and certain other matters; and of payments to the Banks of England and Ireland for the management of Public Debt. The salaries of the Secretary of State and of the Parliamentary Under-Secretary of State are borne on the British Estimates and a lump sum contribution is also made to Indian revenues on account of the cost of staff employed at the India Office on non-agency functions. This contribution is distributed, in the accounts, between the three heads 'General Administration', 'Audit' and 'Stationery and Printing' (see Accounts Nos. 46, 47 and 73A). The contribution in the year 1923-24 amounted to £153,500.

3. Prior to 1921-22, the charges of Audit and Currency establishments were debited to the present head. They are now shown under separate major heads in view of their importance.

4. In four provinces (Madras, Bombay, Punjab and Assam) the salaries of Ministers have been recorded as "Transferred" and in the others as "Reserved". All other Governments except Bihar and Orissa have, however, decided to treat the charge as 'Transferred' from 1924-25.

5. The charges relating to village establishments in Madras formerly shown under '5—Land Revenue' have now been transferred to this head.

F.—Civil Administration.

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	CENTRAL GOVERNMENT.					PROVINCIAL					
						GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
CHARGES IN INDIA.	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
A.—Heads of Provinces (including the Governor-General), Executive Councils and Ministers.											
Salaries of the Governor General, Governors, etc.	2,50,800	...	...	...	2,50,800	1,20,000	...	1,20,000	...	1,20,000	...
Sumptuary Allowance of Governor-General, etc.	40,000	...	11,806	...	51,806	22,900	...	32,084	...	32,084	...
Staff and Household of Governor-General, etc.	4,58,944	...	51,718	...	5,10,662	3,53,588	...	6,15,748	...	4,90,238	...
Expenditure from Contract Allowances	1,71,800	...	...	...	1,71,800	95,000	...	1,00,000	...	1,00,007	...
Tour Expenses (see Acct. No. 46B)	4,00,112	...	29,221	...	4,29,333	1,14,541	...	1,26,090	...	99,404	...
Chief Commissioners	94,788	...	50,274	...	1,45,062	...	...	...	...	...	...
Executive Council	5,48,357	...	...	...	5,48,357	3,61,109	...	2,47,287	...	2,84,733	...
Ministers	...	...	...	...	...	...	2,21,041	...	1,28,692	2,12,115	...
TOTAL	19,64,801	...	1,43,019	...	21,07,820	10,67,138	2,21,041	12,41,209	1,28,692	13,38,581	...
B.—Legislative Bodies—											
Council of State	1,82,789	...	...	...	1,82,789	...	...	...	...	...	...
Indian Legislative Assembly	4,67,009	...	...	...	4,67,009	...	...	...	...	...	...
Provincial Legislative Councils.	(d)786	...	...	...	786	2,81,253	...	2,54,559	...	3,48,894	...
TOTAL	6,50,584	...	...	...	6,50,584	2,81,253	...	2,54,559		3,48,894	...
C.—Secretariat and Headquarters Establishments—											
Civil Secretariats (see Acct. No. 46A)	56,92,473	...	1,96,101	(a) 1,65,284	60,53,858	10,16,201	...	16,01,399	...	13,64,825	...
Military Secretariat	5,83,929	...	...	...	5,83,929	...	...	...	...	...	...
Board of Revenue, Financial Commissioner and Establishment	...	...	...	...	...	1,59,981	...	...	...	1,41,286	...
Inspector General of Stamps, Registration and Excise	...	...	...	...	...	...	...	...	...	...	...
Director of Land Records and Inspector General of Registration	...	...	...	...	...	...	...	57,593		...	...
Local Fund Audit Establishments	5,507	...	5,790	...	11,297	1,79,716	...	1,33,589	...	1,23,876	...
TOTAL	62,81,909	...	2,01,891	1,65,284	66,49,084	13,55,898	...	18,42,581	...	16,29,987	...
D.—Commissioners—											
Commissioners in Sind	...	...	...	(c)660	660	...	...	2,62,416	...	...	...
Commissioners	...	...	...	...	...	...	...	3,08,470	...	4,93,742	...
Revenue Commissioner in N.-W. F. Province	...	...	1,30,579	...	1,30,579	...	...	...	...	...	...
TOTAL	...	...	1,30,579	660	1,31,239	...	...	5,70,886	...	4,93,742	...
E.—District Administration—											
General Establishment	3,93,942	28,483	8,39,619	...	12,62,044	26,21,940	...	15,77,791	...	70,05,669	...
Sub-Divisional Establishment	...	...	2,11,543	...	2,11,543	16,71,417	...	31,13,571	...	6,36,193	...
Other Establishments	8,635	85,079	40,771	...	1,34,485	1,39,80,957	(b)24,845	9,20,172	...	9,078	...
TOTAL	4,02,577	1,13,562	10,91,933	...	16,08,072	1,82,74,314	24,845	56,11,534	...	76,50,940	...
F.—Miscellaneous—											
Discretionary grants by Collectors, etc.	5,590	...	...	...	5,590	38,004	...	29,692	...	28,537	...
G.—Works	...	58,113	...	...	58,113	...	...	...	...	...	...
TOTAL CHARGES IN INDIA	93,05,461	1,71,675	15,67,422	1,65,944	1,12,10,502	2,10,16,607	2,45,886	95,50,461	1,28,692	1,14,90,681	...
Total carried over					1,12,10,502	2,10,16,607	2,45,886	95,50,461	1,28,692	1,14,90,681	...
						2,12,62,493		96,79,153			

(a) For detail see Account No. 46A.
(b) Represents charges
(c) Amount paid to Bombay Govern
(d) Represents charges

for the year ended 31st March 1924.

GOVERNMENTS.

Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Shan States Federation.	Total.	Central and Provincial.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1,20,000	...	1,00,000	...	1,00,000	...	99,993	...	72,000	...	66,000	...	...	9,17,993	11,68,793
15,000	...	12,000	...	11,500	...	6,000	...	6,000	...	6,000	...	...	1,43,568	1,95,374
1,37,937	...	1,04,963	...	1,30,992	...	1,25,378	...	43,539	...	56,223	...	...	20,58,606	25,69,268
16,817	...	23,079	...	19,924	...	18,200	...	11,618	...	8,558	...	...	3,93,203	5,65,003
81,538	...	67,196	...	1,02,412	...	1,63,896	...	23,898	...	21,078	...	...	8,00,053	12,29,386
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,45,062
75,949	...	1,34,368	...	1,20,000	...	1,43,716	...	98,521	...	1,21,876	...	...	15,87,559	21,35,916
76,291	...	...	1,24,010	1,20,000	...	1,15,033	...	75,702	...	...	70,592	...	11,43,476	11,43,476
5,23,532	...	4,41,606	1,24,010	6,04,828	...	6,72,216	...	3,31,278	...	2,79,735	70,592	...	70,44,458	91,52,278
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,82,789
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,67,009
1,88,244	...	3,95,751	...	1,00,839	...	1,69,915	...	82,650	...	60,404	...	...	18,82,509	18,83,295
1,88,244	...	3,95,751	...	1,00,839	...	1,69,915	...	82,650	...	60,404	...	...	18,82,509	25,33,093
10,77,765	...	6,63,079	...	10,92,857	...	7,48,434	...	4,42,768	...	2,83,761	...	...	82,91,079	1,43,44,937
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,33,929
2,45,028	...	3,10,410	...	3,04,823	...	1,30,667	...	...	...	...	...	...	12,92,195	12,92,195
...	...	...	...	...	...	36,597	...	...	...	...	...	...	36,597	36,597
...	...	...	...	...	...	...	...	...	...	...	...	...	57,593	57,593
1,14,855	...	73,973	...	1,46,806	...	82,591	...	67,867	...	42,131	...	...	10,15,404	10,26,701
14,37,648	...	10,47,462	...	15,44,486	...	9,98,289	...	5,10,625	...	3,25,892	...	...	1,06,92,868	1,73,41,952
...	...	...	...	...	...	...	...	...	...	...	...	...	2,62,416	2,63,076
7,46,866	...	3,69,576	...	6,72,661	...	4,24,627	...	3,57,499	...	1,64,349	...	...	35,37,790	35,37,790
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,30,579
7,46,866	...	3,69,576	...	6,72,661	...	4,24,627	...	3,57,499	...	1,64,349	...	...	38,00,206	39,31,445
69,58,169	...	56,25,669	...	53,64,434	...	38,63,957	...	22,76,557	...	12,93,799	...	4,36,090	3,70,24,075	3,82,86,119
22,66,266	...	7,43,119	...	4,36,570	...	2,79,270	...	9,67,346	...	1,07,910	...	22,533	1,02,44,695	1,04,56,238
6,05,557	...	8,87,499	...	1,35,185	...	2,80,622	...	64,371	...	1,95,535	...		1,70,83,821	1,72,18,306
98,29,992	...	72,56,287	...	59,36,189	...	44,03,849	...	33,08,774	...	15,97,244	...	4,58,623	6,43,52,591	6,59,60,663
14,337	...	3,558	...	21,522	...	1,31,558	...	7,152	...	9,695	...	...	2,84,365	2,89,945
...	...	...	...	...	...	...	...	...	...	...	...	...	...	58,113
1,27,40,619	...	95,14,240	1,24,010	88,80,525	...	68,00,454	...	45,97,978	...	24,37,619	70,592	4,58,623	8,80,56,987	9,92,67,489
1,27,40,619	...	95,14,240	1,24,010	88,80,525	...	68,00,454	...	45,97,978	...	24,37,619	70,592	4,58,623	8,80,56,987	9,92,67,489
		96,38,250								25,08,211				

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for establishments for stamping weights and measures.
ment for passport work done in the Commissioner's Office in Sind.
relating to the Coorg Administration.

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	Central Government.	Provincial								Serial No.
		Government of Madras.		Government of Bombay.		Government of Bengal.		Government of United Provinces.		
		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Total India brought forward	1,12,10,502	2,10,16,607	2,45,886	95,50,461	1,28,692	1,14,90,681	...	1,27,40,619	...	
		2,12,62,493		96,79,153						
	£	£	£	£	£	£	£	£	£	
CHARGES IN ENGLAND.										
Secretary of State.										
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	199,796	...	...	...	...	...	...	...	...	1
Law Charges	158	...	...	...	...	...	...	...	...	2
Postage to India	782	...	...	...	...	...	...	...	...	3
Telegrams to India and other places abroad	6,381	...	...	...	...	...	...	...	...	4
National Health Insurance and Unemployment Insurance	229	...	...	...	...	...	...	...	...	5
Office Contingencies, etc.	23,734	...	...	...	...	...	...	...	...	6
Miscellaneous expenditure	1,731	...	...	...	...	...	...	...	...	7
Deduct—Contribution by His Majesty's Treasury	*137,100*	...	...	...	...	...	...	...	...	8
A.—Heads of Provinces, etc.										
Pay of Officers on leave from India	...	...	...	290	...	643	...	...	...	9
Pay, etc., of members of the Governor's Band	...	...	...	491	...	445	..	...	...	10
Passage and outfit allowance of the Governor on appointment and grant for purchase of motor cars	...	3,552	...	4,956	...	...	...	...	...	11
B.—Legislative Bodies:										
Miscellaneous Expenditure	8	...	...	...	...	...	...	...	...	12
C.—Secretariat and Headquarters Establishments:										
Pay of Officers on leave from India, and miscellaneous expenditure	239	...	...	...	...	...	...	...	...	13
Miscellaneous expenditure	...	17	...	...	...	80	...	...	...	14
E.—District Administration:										
Advance of pay to Officers on appointment	...	...	...	...	...	71	...	...	...	15
Total Secretary of State carried over	95,958	3,569	...	5,737	...	1,239	...	...	...	
Total India carried over	1,12,10,502	2,10,16,607	2,45,886	95,50,461	1,28,692	1,14,90,681	...	1,27,40,619	...	
		2,12,62,493		96,79,153						

for the year ended 31st March 1924—*continued.*

Serial No.	GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.
	GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		Shan States Federation.	Total.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
	95,14,240	1,24,010	88,80,525	...	68,00,454	...	45,97,978	...	24,37,619	70,592	4,58,623	8,80,56,987	9,92,67,489
	96,38,250								25,08,211				
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	...	...	...	...	...	...	...	...	...	
2	...	...	...	...	...	...	...	...	...	...	...	...	
3	...	...	...	...	...	...	...	...	...	...	...	...	
4	...	...	...	...	...	...	...	...	...	...	...	...	
5	...	...	...	...	...	...	...	...	...	...	...	...	
6	...	...	...	...	...	...	...	...	...	...	...	...	
7	...	...	...	...	...	...	...	...	...	...	...	...	
8	...	...	...	...	...	...	...	...	...	...	...	...	
9	...	...	...	...	...	...	...	...	...	...	...	933	
10	...	...	...	...	...	...	...	...	...	...	...	936	
11	...	...	...	...	...	...	...	...	...	...	...	8,508	
12	...	...	...	...	...	...	...	...	...	...	...	...	
13	...	...	...	...	...	...	...	...	...	...	...	...	
14	...	...	...	...	...	...	...	...	...	...	...	97	
15	...	...	...	...	...	...	44	...	...	...	...	116	
	...	...	...	...	...	...	44	...	...	...	...	10,589	
	95,14,240	1,24,010	88,80,525	...	68,00,454	...	45,97,978	...	24,37,619	70,592	4,58,623	8,80,56,987	9,92,67,489
	96,38,250								25,08,211				

No. 46—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	CENTRAL, GOVERNMENT.	PROVINCIAL								Serial No.
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		
		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Total India brought forward .	1,12,10,502	2,10,16,607	2,45,886	95,50,461	1,28,692	1,14,90,681	...	1,27,40,619	...	
		2,12,62,493		96,79,153						
CHARGES IN ENGLAND—*contd.*	£	£	£	£	£	£	£	£	£	
Total Secretary of State brought forward	95,958	3,569	...	5,737	...	1,239	...	...	...	
High Commissioner.										
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students) .	125,428	...	...	...	...	...	...	...	...	1
Store Department: Wages of artificers and labourers, etc. .	35,475	...	...	...	...	...	...	...	...	2
Professional Inspection of Stores .	28,700	...	...	...	...	...	...	...	...	3
Colonial Departmental Charges for issue of Leave Pay and Pensions	1,245	...	...	...	...	...	...	...	...	4
Expenditure in connection with the Department for Indian Students: Allowances to Advisers at Universities, etc. . . .	4,545	...	...	...	...	...	...	...	...	5
Postage to India . . .	634	...	...	...	...	...	...	...	...	6
Telegrams to India . . .	1,335	...	...	...	...	...	...	...	...	7
National Health Insurance and National Unemployment Insurance . . .	363	...	...	...	...	...	...	...	...	8
Office contingencies, etc. . .	6,093	...	...	...	...	...	...	...	...	9
Law charges	44	...	...	...	...	...	...	...	...	10
Deduct—										
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs and State Railways . . .	*34,926*	...	...	...	...	...	...	...	...	11
Allowance by the Inland Revenue on account of Assessment of Income-tax at the High Commissioner's Office . .	*1,800*	...	...	...	...	...	...	...	...	12
Departmental Expenses charged on Stores supplied to Provincial Governments . .	*11,498*	...	...	...	...	...	...	...	...	13
Provincial Government's share of the Cost of the High Commissioner's Establishment for issue of Leave Pay and Pensions, and for work connected with Indian Students . . .	*20,459*	1,913	...	3,282	...	4,226	...	2,411	...	14
A.—Heads of Provinces, etc:										
Leave and Deputation Salaries .	4,429	...	...	...	...	...	...	451	...	15
B.—Legislative Bodies:										
Leave and Deputation Salaries . .	3,746	670	...	...	...	...	...	...	...	16
C.—Secretariat and Headquarters Establishment:										
Leave and Deputation Salaries .	39,759	6,015	...	3,853	...	4,579	...	4,538	...	17
Miscellaneous—Travelling Expenses, Passages, etc. . . .	130	...	...	...	...	16	...	...	...	18
D.—Commissioners:										
Leave and Deputation Salaries .	3,062	...	...	4,240	...	1,884	...	7,378	...	19
E.—District Administration:										
Leave and Deputation Salaries .	17,269	18,201	...	26,216	...	23,102	...	30,398	...	20
Miscellaneous—Travelling Expenses, etc.	...	50	...	250	...	...	...	...	...	21
Miscellaneous –										
Stores for India . . .	82	31	...	15	...	...	...	...	...	22
Passage to India . .	98	...	...	...	...	...	...	...	...	23
TOTAL HIGH COMMISSIONER £	203,754	26,880	...	37,856	...	33,807	...	45,176	...	24
TOTAL CHARGES IN ENGLAND £	299,712	30,449	...	43,593	...	35,046	...	45,176	...	25
DO. CONVERTED INTO Rs. AT £1=Rs. 10 . . .	₹ 29,97,122	₹ 3,04,488	₹ ...	₹ 4,35,932	₹ ...	₹ 3,50,463	₹ ...	₹ 4,51,759	₹ ...	26
EXCHANGE ON DITTO DITTO .	13,78,363	1,37,817	...	2,03,573	...	1,62,025	...	2,08,604	...	27
TOTAL CHARGES UNDER GENERAL ADMINISTRATION.	1,55,85,987	2,14,58,912	2,45,886	1,01,89,966	1,28,692	1,20,03,169	...	1,34,00,982	...	28
		2,17,04,798		1,03,18,658						

for the year ended 31st March 1924—*continued.*

GOVERNMENTS.

Serial No.	Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Shan States Federation.	Total.	Total Central and Provincial.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
	95,14,240	1,24,010	88,80,525	...	68,00,454	...	45,97,978	...	24,37,619	70,592	4,58,623	8,80,56,987	9,92,67,489
	96,38,250								25,08,211				
	£	£	£	£	£	£	£	£	£	£	£	£	
	...	...	...	...	...	...	44	...	...	...	...	10,589	
1	...	...	...	...	...	...	...	...	...	...	...	...	
2	...	...	...	...	...	...	...	...	...	...	...	...	
3	...	...	...	...	...	...	...	...	...	...	...	...	
4	...	...	...	...	...	...	...	...	...	...	...	...	
5	...	...	...	...	...	...	...	...	...	...	...	...	
6	...	...	...	...	...	...	...	...	...	...	...	...	
7	...	...	...	...	...	...	...	...	...	...	...	...	
8	...	...	...	...	...	...	...	...	...	...	...	...	
9	...	...	...	...	...	...	...	...	...	...	...	...	
10	...	...	...	...	...	...	...	...	...	...	...	...	
11	...	...	...	...	...	...	...	...	...	...	...	...	
12	...	...	...	...	...	...	...	...	...	...	...	...	
13	...	...	...	...	...	...	...	...	...	...	...	...	
14	4,553	...	1,739	...	1,058	...	647	...	524	...	...	20,353	
15	...	...	777	...	...	...	...	...	...	...	...	1,228	
16	...	...	...	...	...	...	...	...	...	...	...	670	
17	3,218	...	3,147	...	2,613	...	2,691	...	2,189	...	...	32,843	
18	...	...	...	...	...	...	50	...	...	...	...	66	
19	3,085	...	5,370	...	1,274	...	3,616	...	4,254	...	...	31,101	
20	17,091	131	28,873	...	18,355	...	9,007	...	15,822	...	...	187,196	
21	75	...	...	...	...	...	...	...	...	...	...	375	
22	108	...	18	...	77	...	158	...	...	...	...	407	
23	...	...	...	...	...	...	...	...	...	...	...	...	
24	28,130	131	39,924	...	23,377	...	16,169	...	22,789	...	...	274,239	
25	28,130	131	39,924	...	23,377	...	16,213	...	22,789	...	...	284,828	
	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	
26	2,81,299	1,303	3,99,240	...	2,33,771	...	1,62,138	...	2,27,889	...	...	28,48,282	58,45,404
27	1,29,419	635	1,85,387	...	1,09,558	...	75,882	...	1,03,898	...	...	13,16,798	26,95,161
28	99,24,958	1,25,948	94,65,152	...	71,43,783	...	48,35,998	...	27,69,406	70,592	4,58,623	9,22,22,067	10,78,08,054
	1,00,50,906								28,39,998				

No. 46 A.—DETAILED ACCOUNT of CHARGES under CIVIL

	₹	₹
CENTRAL GOVERNMENT.		
INDIA, GENERAL.		
Secretariats:		
Legislative Department	6,35,420	
Finance Department (Ordinary Branch)	6,37,401	
Finance Department (Military Branch)	5,27,273	
Home Department	12,07,108	
Foreign and Political Department	9,77,698	
Commerce Department	3,21,527	
Department of Education, Health and Lands	5,97,481	
Department of Industries and Labour	6,74,639	
Translator's Department	10,849	
Officer in charge of the Records of the Government of India	94,253	
Retrenchment Office	9,324	
		56,92,473
NORTH-WEST FRONTIER PROVINCE.		
Secretariats:		
Pay of Officers, Establishment, and Contingent Charges	1,96,101	
		1,96,101
MADRAS.		
Amount payable to the Provincial Government on account of the share of the cost of the Madras Secretariat	32,000	
		32,000
BOMBAY.		
Amount paid to the Government of Bombay for the Passport branches of the Provincial Secretariat	20,233	
		20,233
BENGAL.		
Amount payable to the Provincial Government on account of share of the cost of Bengal Secretariat for Agency subjects	1,13,051	
		1,13,051
TOTAL CENTRAL GOVERNMENT		60,53,858
PROVINCIAL GOVERNMENTS.		
GOVERNMENT OF MADRAS. (Reserved.)		
Secretariats:		
Chief Secretariat	1,45,238	
Finance Secretariat	2,39,737	
Translator's Department	58,283	
Revenue Department	1,14,827	
Local Self-Government Department	1,37,389	
Law Department	1,42,197	
Charges common to all Departments	94,507	
Development Department	87,927	
Inspector of Municipal Councils, etc.	28,096	
	10,48,201	
Deduct—Portion chargeable to Central Government	*32,000*	
		10,16,201
GOVERNMENT OF BOMBAY. (Reserved.)		
Secretariats:		
Home Department	2,89,763	
Political Department	1,56,747	
Financial Department	2,58,435	
Revenue Department	2,67,611	
Separate Department	94,437	
Translator's Department	85,016	
General, Educational, Marine, Ecclesiastical and Plague Departments	2,64,822	
Legal Department	1,65,769	
Secretariat Record Office	18,799	
		16,01,399
GOVERNMENT OF BENGAL. (Reserved.)		
Secretariats:		
Judicial, Political and Appointment Departments	3,65,339	
Publicity Officer	16,169	
Revenue Department	1,34,264	
Local Self-Government and Education Department	2,08,954	
Agricultural and Industries Departments	98,587	
Finance, Commerce and Marine Departments	3,71,285	
Allowances and Contingencies	1,58,003	
Translator's Department	38,613	
Librarian's Department	11,587	
	14,02,801	
Deduct—Portion chargeable to Central Government	*37,976*	13,64,825
Carried over { Provincial		39,82,425
Carried over { Central		60,53,858

SECRETARIATS for the year ended 31st March 1924.

		R	R
Brought forward	Central		60,53,858
	Provincial		39,82,425
PROVINCIAL GOVERNMENTS—*contd.*			
GOVERNMENT OF UNITED PROVINCES. (Reserved.)			
Secretariats :			
General Secretariat		10,44,240	
Inspector of Offices		33,525	
			10,77,765
GOVERNMENT OF PUNJAB. (Reserved.)			
Secretariats :			
Chief Secretary to Government		5,99,960	
Legal Remembrancer and Secretary, Legislative Department		63,119	
			6,63,079
GOVERNMENT OF BURMA. (Reserved.)			
Secretariats :			
Public Department		10,51,394	
Translator's Department		41,463	
			10,92,857
GOVERNMENT OF BIHAR AND ORISSA. (Reserved.)			
Secretariats :			
Appointment and Political Departments		1,47,907	
Revenue Department		99,956	
Industrial Department		30,775	
Local Self-Government Department		71,694	
Finance Department		93,165	
Allowances and Contingencies		1,05,144	
Education Department		46,894	
Translator's Department		15,871	
Election Department		1,37,028	
			7,48,434
GOVERNMENT OF CENTRAL PROVINCES AND BERAR. (Reserved.)			
Secretariats General Department :			
Pay of Officers, Establishment, and Contingent Charges		4,42,758	
			4,42,758
GOVERNMENT OF ASSAM. (Reserved.)			
Secretariats :			
Pay of Officers, Establishment, and Contingent Charges		2,83,761	2,83,761
TOTAL PROVINCIAL			82,91,079
GRAND TOTAL			1,43,44,937

No. 46 B—DETAILED ACCOUNT of Tour Expenses of Heads of Provinces (including those of the Governor General) for the year ended 31st March 1924.

	Central Government.			Provincial Governments.										Total Central and Provincial.
				Reserved.									Total.	
	India General.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Maintenance and Repairs of camp equipment, etc.	39,533	2,763	42,296	2,595	4,713	12,371	19,456	10,281	12,702	743	4,473	2,439	69,773	1,12,069
Railway freight on tents, heavy goods, horses, etc.	31,141	1,611	32,752	1,751	6,081	2,746	649	1,027	41	165	3,244	13	15,717	48,469
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc.	7,847	...	7,847	4,210	1,775	14,088	4,356	1,701	590	...	1,961	1,298	29,979	37,826
Reserved accommodation for members of the families of the Governor General, Governors, etc.	1,820	...	1,820	...	5,158	...	...	...	...	...	...	...	5,158	6,978
Cart and coolie hire on tour	15,962	4,055	20,017	15,478	12,944	7,312	12,873	2,931	21,827	10,929	2,417	1,562	88,273	1,08,290
Cart and coolie hire during transfer between Government Houses	...	2,113	2,113	4,082	12,869	3,707	3,149	811	1,716	1,152	859	...	28,345	30,458
Saddle horses and carriages on tour	4,587	...	4,587	...	1,307	5,200	4,553	...	418	...	...	42	11,520	16,107
Payments and presents for services rendered on tour	32,213	1,759	33,972	2,722	2,000	2,955	4,025	...	6,014	2,826	1,514	633	22,689	56,661
Railway fares and carriage of household while on tour	34,305	51	34,356	17,579	14,077	3,762	178	17,870	12,139	336	943	1,883	68,767	1,03,123
Railway fares and carriage of household while in transit between Government Houses	...	...	...	18,582	5,394	4,220	137	715	1,066	231	169	...	30,514	30,514
Keep of Elephants	...	...	...	...	...	...	...	989	...	...	1,367	...	2,356	2,356
Miscellaneous	...	9,878	9,878	...	...	2,401	...	...	...	3,471	...	895	6,767	16,645
Special Trains and Steamers and haulage of saloon carriages	2,32,704	6,991	2,39,695	47,542	59,772	40,642	32,162	30,871	45,899	1,44,043	6,951	12,313	4,20,195	6,59,890
Total Tour Expenses as in Account No. 46	4,00,112	29,221	4,29,333	1,14,541	1,26,090	99,404	81,538	67,196	1,02,412	1,63,896	23,898	21,078	8,00,053	12,29,386

23.—Audit.

The salaries, establishments and other charges of the Auditor General and of the various Accountants General who audit *civil* transactions are shown under this head. Prior to 1921-22, these charges were included under the head "General Administration".

2. The charges connected with the audit of transactions other than civil, *viz.*, Railways, Posts and Telegraphs and Military, are debited under the respective heads pertaining to those departments.

3. The charges in England include the pay of the Auditor of Indian Home Accounts and his assistants appointed under Section 27 of the Government of India Act. A portion of the charge is covered by the lump contribution by His Majesty's Government referred to in the Note under "General Administration".

F.—Civil Administration.

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st March 1924.

—	India, General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CHARGES IN INDIA.											
Auditor General (including Director of Army Audit, late Auditor, Government of India Sanctions, Examiner of Press Accounts, etc.)											
Pay of Auditor General	60,000	...	...	...	...	...	...	...	...	...	60,000
Pay of Establishment	2,26,569	...	...	...	...	..	...	...	...	...	2,26,569
Allowances, Honoraria, etc.	57,077	...	...	...	...	...	...	...	...	...	57,077
Contingencies	18,480	...	...	...	...	...	..	...	...	...	18,480
TOTAL	3,62,126	...	...	...	...	...	...	...	...	...	3,62,126
Indian Audit and Accounts Service.											
Pay of Officers	16,82,645	...	...	...	...	15,379	...	...	...	...	16,98,024
Allowances, Honoraria, etc.	51,483	...	...	...	...	...	...	...	...	...	51,483
Deduct—Amount recoverable from Provincial Governments for Examiner, Outside Accounts, etc.	*74,977*	...	...	...	...	...	...	...	...	...	*74,977*
TOTAL	16,59,151	...	...	...	...	15,379	...	...	...	...	16,74,530
Civil Offices of Account and Audit.											
Pay of Establishment	4,41,631	5,20,713	7,72,266	7,07,790	5,46,975	5,69,826	6,02,736	3,92,460	2,65,974	1,99,179	50,10,550
Allowances, Honoraria, etc.	18,153	20,079	63,010	39,704	23,096	43,994	1,71,067	29,878	22,344	12,492	4,34,817
Supplies and Services	7,841	...	...	...	...	...	...	...	...	...	7,841
Contingencies	39,418	23,149	1,55,258	27,510	42,774	30,171	42,052	16,610	13,804	11,832	4,02,569
Recoveries of cost of Audit, etc.	—24,761	—18,829	—83,174	737	—39,351	—93,371	—51,223	—2,655	—826	—2,260	—3,15,704
Add—Share of the cost of Local and Outside Audit establishment paid to Provincial Governments	...	81,000	...	...	36,019	...	...	...	...	...	67,019
Deduct—Share of the cost of Local and Outside Audit Establishment charged to Provincial Governments	...	*8,214*	*1,30,783*	*1,05,257*	...	*66,615*	*1,05,084*	*72,184*	*56,877*	...	*5,45,014*
Deduct—Amount recoverable from other Central Administrations	...	...	...	...	...	*11,264*	...	...	...	...	*11,264*
TOTAL	4,82,282	5,67,898	7,76,577	6,61,484	6,09,513	4,72,741	6,59,548	3,64,109	2,44,419	2,12,243	50,50,814
TOTAL CHARGES IN INDIA	25,03,559	5,67,898	7,76,577	6,61,484	6,09,513	4,88,120	6,59,548	3,64,109	2,44,419	2,12,243	70,87,470

		Secretary of State.	High Commissioner.	Total.	
CHARGES IN ENGLAND.		£	£	£	
Salaries of Auditor and Assistants, under the Government of India Act, Section 27	12,963				
Deduct—Contribution by His Majesty's Treasury	*7,800*				
		5,163	...	5,163	
Portion charged to the High Commissioner for India		—3,442	3,442	...	
Leave and Deputation Salaries		...	20,199	20,199	
Travelling Expenses of an Officer on Deputation		...	27	27	
TOTAL CHARGES IN ENGLAND	£	1,721	23,668	25,389	
DITTO CONVERTED INTO Rs. AT £1 = Rs. 10					2,53,891
EXCHANGE ON DITTO					1,17,485
TOTAL CHARGES OF THE AUDIT DEPARTMENT					74,58,846

XVII and 24—Administration of Justice.

General.

Prior to 1921-22, this head was designated "$\frac{\text{XVI—A}}{\text{19-A}}$ Law and Justice—Courts of Law".

Revenue.

The bulk of the revenue under this head accrues from "General fees, fines, and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

Expenditure.

The expenditure consists chiefly of the pay of civil and criminal judges and magistrates and their establishments with some charges on account of Administrators-General and Law Officers of the Government of India and of the different Provincial Governments. As stated under the head "Land Revenue", the charges of district executive officers performing magisterial functions were formerly distributed between that head and the present head, generally in moieties.

F.—Civil Administration.

No. 48—ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
	India. General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale-proceeds of Unclaimed and Escheated Property	8,374	4,468	1,404	14,246	30,853	70,505	56,813	54,335	30,095	44,814	13,227	27,777	17,156	2,114	3,47,689	3,61,935
Court Fees realized in Cash	531	3,240	3,276	7,047	74,775	1,15,295	1,10,086	4,10,214	2,406	5,874	48,383	80,496	7,068	20,934	8,75,531	8,82,578
General Fees, Fines and Forfeitures	62,606	36,978	3,23,981	4,23,565	15,52,843	11,00,420	8,04,873	7,27,446	7,10,225	8,35,877	3,22,854	3,95,443	1,46,679	8,445	66,05,105	70,28,670
Pleadership Examination Fees	...	...	...	...	11,748	3,115	21,873	23,280	...	...	12,778	...	3,425	...	76,217	76,217
Miscellaneous Fees and Fines:																
Record Room Receipts	18,951	...	30,177	49,128	...	67,849	11,752	8,641	2,89,469	20,248	...	9,013	2	...	4,06,954	4,56,082
Other Receipts	4,510	564	7,476	12,550	82,956	1,05,999	1,57,713	17,441	61,048	43,873	26,117	38,840	1,985	...	5,35,972	5,48,522
Miscellaneous	1,110	...	440	1,550	43,699	90,843	2,63,893	83,592	8,931	2,118	72,881	2,917	812	...	5,69,686	5,71,236
Recoveries of service payments	...	5	129	134	6,489	5,514	14,797	569	19	279	8,277	1,659	46	...	37,649	37,783
	96,082	45,255	3,66,883	5,08,220	18,03,363	15,59,540	14,41,780	13,25,518	11,02,193	9,53,083	5,04,515	5,56,145	1,77,173	31,493	94,54,803	99,63,023
Deduct—Refunds	*9,781*	*7,016*	*53,675*	*70,472*	*1,55,486*	*77,462*	*1,01,965*	*1,00,174*	*1,25,538*	*66,170*	*62,917*	*50,706*	*14,110*	*196*	*7,54,724*	*8,25,196*
TOTAL RECEIPTS UNDER ADMINISTRATION OF JUSTICE	86,301	38,239	3,13,208	4,37,748	16,47,877	14,82,078	13,39,815	12,25,344	9,76,655	8,86,913	4,41,598	5,05,439	1,63,063	31,297	87,00,079	91,37,827

No. 48A.—ACCOUNT of CHARGES under ADMINISTRATION of JUSTICE for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
						Reserved.									Shan States Federation.	TOTAL.	
	India, General.	Baluchistan.	North-West Frontier Province.	Bengal.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces.	Government of Assam.			
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CHARGES IN INDIA.																	
High Courts (as per details in Account No. 48B)	...	...	...	...	...	11,97,795	10,00,715	18,17,924	8,60,811	9,27,286	9,83,962	3,24,737	...	...	...	76,13,230	76,13,230
Contribution for cost of maintaining the Calcutta High Court	...	...	...	...	...	...	...	...	...	...	...	...	...	95,000	...	95,000	95,000
Judicial Commissioner	4,370	...	90,913	...	95,283	...	3,21,550	...	2,51,967	...	...	...	2,78,221	...	...	8,51,738	9,47,021
Law Officers	27,365	500	46,305	1,34,692 (a)	2,08,862	3,91,455	4,64,653	5,74,996	4,69,825	6,07,128	3,67,203	2,28,344	1,55,628	70,888	...	33,30,120	35,38,982
Administrator-General and Official Trustee	...	...	...	...	...	28,504	31,139	1,51,042	8,164	6,037	44,986	...	...	...	...	2,69,872	2,69,872
Coroner's Court	...	...	...	...	...	...	12,100	7,523	...	...	...	...	...	...	...	19,623	19,623
Presidency Magistrate's Court	...	...	...	...	...	86,452	2,06,920	2,24,658	...	...	...	...	...	...	...	5,18,030	5,18,030
Civil and Sessions Courts (as per details in Account No. 48C)	2,44,931	16,342	3,69,704	...	6,30,977	64,28,273	38,81,704	73,99,388	49,47,425	27,59,085	17,36,869	22,09,616	22,43,856	4,54,351	...	3,20,60,567	3,26,91,544
Criminal Courts (as per details in Account No. 48D)	1,61,198	15,627	1,11,025	...	2,87,850	8,85,938	5,36,967	24,391	13,046	7,01,728	21,26,737	1,44,901	2,28,626	1,98,887	6,664	48,67,885	51,55,735
Courts of Small Causes	48,330	...	...	...	48,330	1,91,278	3,81,362	3,55,789	1,39,800	72,051	1,08,334	...	1,05,289	...	...	13,53,903	14,02,233
Pleadership Examination Charges	...	...	...	...	...	4,287	44	4,489	23,280	...	...	5,193	...	35	...	37,328	37,328
TOTAL CHARGES IN INDIA.	4,86,194	32,469	6,17,947	1,34,692	12,71,302	92,13,982	68,37,154	1,05,60,200	67,14,318	50,73,315	53,68,091	34,12,791	30,11,620	8,19,161	6,664	5,10,17,296	5,22,88,598

CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.													
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	...	63	62	63	63	62	...	62	...	...	...	375	
TOTAL £	...	63	62	63	63	62	...	62	...	...	...	375	
High Commissioner.													
Leave and Deputation Salaries	5,771	13,323	10,489	25,095	19,789	14,438	9,345	7,162	4,445	342	...	104,428	
Miscellaneous—Bonus in accordance with Legal Study Rules	...	...	...	100	...	...	...	...	...	...	...	100	
Stores for India	...	...	...	...	...	...	...	35	29	...	...	64	
TOTAL £	5,771	13,323	10,489	25,195	19,789	14,438	9,345	7,197	4,474	342	...	104,592	
TOTAL CHARGES IN ENGLAND £	5,771	13,386	10,551	25,258	19,852	14,500	9,345	7,259	4,474	342	...	104,967	
	R	R	R	R	R	R	R	R	R	R	R	R	
DITTO CONVERTED INTO Rs. AT £1=R10	57,709	1,33,854	1,05,513	2,52,573	1,98,519	1,45,008	93,452	72,595	44,731	3,422	...	10,49,667	11,07,376
EXCHANGE ON DITTO	28,401	61,221	50,043	1,17,874	92,116	67,440	43,812	33,319	20,714	1,473	...	4,88,012	5,16,413
TOTAL CHARGES UNDER ADMINISTRATION OF JUSTICE	13,57,412	94,09,057	69,92,710	1,09,30,647	70,04,953	52,85,763	55,05,355	35,18,705	30,77,065	8,24,056	6,664	5,25,54,975	5,39,12,387

(*a*) Represents contribution to the Government of Bengal for service rendered to the Central Government by certain Law officers.

No. 48B.—DETAILED ACCOUNT of CHARGES of HIGH COURTS for the year ended 31st March 1924.

	Reserved.							TOTAL.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	
	₹	₹	₹	₹	₹	₹	₹	₹
Salaries of Judges	5,95,569	4,32,383	7,98,761	4,72,913	4,78,728	4,78,982	4,30,445	36,87,781
Pay of Registrars and Other Officers.	1,09,190	1,91,975	2,19,877	46,886	52,683	1,08,826	49,584	7,79,021
Pay of Establishment	4,26,110	3,47,250	6,44,233	2,91,503	2,96,570	3,23,318	2,40,827	25,69,811
Allowances, Honoraria, etc.	14,248	12,193	10,277	4,724	15,200	12,372	7,545	76,559
Supplies and Services Contingencies	52,678	16,914	1,44,776	44,785	84,105	60,464	96,336	5,00,058
TOTAL CHARGES AS IN ACCOUNT No. 48A	11,97,795	10,00,715	18,17,924	8,60,811	9,27,286	9,83,962	8,24,737	76,13,230

No. 48C.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
					Reserved.									TOTAL.	
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Pay of Civil and Sessions Judges, Subordinate Judges, Munsiffs, etc.	1,23,749	...	2,04,898	3,28,647	20,85,733	16,00,680	29,40,506	20,52,111	12,93,547	9,00,676	9,95,934	12,14,505	1,74,229	1,32,57,921	1,35,86,568
Pay of Establishment	1,06,515	14,122	1,31,489	2,52,126	37,71,888	19,77,616	34,38,857	24,54,221	11,15,662	5,08,246	8,75,947	7,81,051	1,97,960	1,51,21,448	1,53,73,574
Allowances, Honoraria, etc.	2,856	416	15,455	18,727	2,33,368	97,829	88,174	69,668	1,90,771	78,917	36,128	1,28,548	14,383	9,37,786	9,56,513
Supplies and Services Contingencies	11,811	1,804	17,862	31,477	3,37,284	2,05,579	9,31,851	3,71,425	1,59,105	2,49,030	3,01,607	1,19,752	67,779	27,43,412	27,74,889
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCT. No. 48A	2,44,931	16,342	3,69,704	6,30,977	64,28,273	38,81,704	73,99,388	49,47,425	27,59,085	17,36,869	22,09,616	22,43,856	4,54,351	3,20,60,567	3,26,91,544

F.—Civil Administration.

No. 48D.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
					Reserved.									Shan States Federation.	TOTAL.	
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Magistrates, Deputy Magistrates, Deputy Commissioner, etc.	74,747	6,252	...	80,999	10,735	1,15,777	...	10,995	...	17,557	...	...	...	...	1,55,064	2,36,063
Pay of Establishment	31,717	5,996	12,236	49,949	6,46,993	2,20,632	4,374	572	1,09,673	4,56,198	8,492	52,573	1,20,659	576	16,20,742	16,70,691
Allowances, Honoraria, etc.	9,590	744	73,814	84,148	30,905	10,710	393	971	5,66,957	40,392	11,263	10,522	21,475	138	6,93,726	7,76,784
Supplies and Services Contingencies	45,144	2,635	24,975	72,754	1,97,305	1,89,848	19,624	508	25,098	16,12,590	1,25,146	1,65,531	56,753	5,950	23,98,353	24,71,107
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCT. No. 48A.	1,61,198	15,627	1,11,025	2,87,850	8,85,938	5,36,967	24,391	13,046	7,01,728	21,26,737	1,44,901	2,28,626	1,98,887	6,664	48,67,885	51,55,735

XVIII and 25—Jails and Convict Settlements.

General.

Prior to 1921-22, this head was designated as "$\frac{\text{XVI—B}}{\text{19—B}}$ Law and Justice—Jails".

Revenue.

The principal item of revenue is the proceeds of the sale of jail manufactures which is, however, largely counterbalanced by expenditure involved in their production.

All receipts in the convict settlements in the Andamans and Nicobars including those on account of jail manufactures are shown under a separate head "Convict Receipts at Port Blair and Nicobars".

Expenditure.

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures together with the pay and allowances of the necessary establishments.

As under the receipt head, all the charges connected with the convict settlements in the Andamans and the Nicobars are shown under a distinct head.

No. 49.—ACCOUNT of RECEIPTS under JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
JAILS.															
Receipts on account of Jail Manufactures	37,471	3,759	81,903	1,23,133	6,14,086	3,06,371	13,18,693	4,38,246	4,02,260	3,71,809	5,35,888	2,20,889	99,569	43,07,811	44,30,944
Convict Receipts at Port Blair and Nicobars	5,68,856	...	...	5,68,856	...	...	...	...	...	...	...	...	...	...	5,68,856
Hire of Convicts	9,680	212	254	10,146	527	84,698	...	...	26,187	23,823	814	512	13,425	1,49,986	1,60,132
Other Jail Receipts	9,720	20	3,161	12,901	21,246	1,27,272	25,319	15,057	69,046	35,900	49,246	21,839	4,024	3,68,949	3,81,850
Recoveries of service payments	783	58	1,878	2,719	10,996	130	43	1,135	4	253	859	402	70	13,892	16,611
	6,26,510	4,049	87,196	7,17,755	6,46,855	5,18,471	13,44,055	4,54,488	4,97,497	4,31,785	5,86,807	2,43,642	1,17,088	48,40,638	55,58,393
Deduct—Refunds	*5*	...	...	*5*	*599*	*90*	*6,204*	*80*	*121*	*160*	*246*	*25*	*6*	*7,531*	*7,536*
TOTAL RECEIPTS UNDER JAILS, ETC.	6,26,505	4,049	87,196	7,17,750	6,46,256	5,18,381	13,37,851	4,54,358	4,97,376	4,31,625	5,86,561	2,43,617	1,17,082	48,33,107	55,50,857

No. 49A.—ACCOUNT of CHARGES connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1924.

	Central Government.				Provincial Governments.												
					Reserved.												
	India, General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.	Total Central and Provincial.
CHARGES IN INDIA.																
Jails :—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		₹	₹
Inspection and General Superintendence	...	...	...	...	64,112	56,695	77,984	69,879	67,126	1,00,719	66 932	58,083	26,511	...	5,38,041	5,88,041
Presidency Jails	...	...	...	...	1,62,006	1,45,936	3,27,786	...	...	...	...	...	...	...	6,35,728	6,35,728
Central Jails	...	...	...	...	16,41,767	6,41,859	6,57,795	9,69,352	11,14,141	15,26,874	5,64,097	2,88,448	...	...	74,04,333	74,04,333
District Jails	1,52,037	43,619	4,26,595	6,22,251	2,35,404	7,50,443	9,48,334	15,16,245	12,71,407	7,60,612	3,48,914	3,93,775	3,06,730	...	65,31,864	71,54,115
Juvenile Jails	...	...	...	...	...	...	83,575	12,155	...	...	...	...	...	...	95,730	95,730
Subsidiary Jails	9,787	25,593	60,627	96,007	3,77,142	64,180	3,22,029	1,45,178	1,74,267	2,56,382	1,84,905	29,770	62,485	17,227	16,33,565	17,29,572
Convict Camps	...	...	...	...	...	2,38,069	...	...	...	...	...	...	...	...	2,38,069	2,38,069
Charges for moving prisoners	3,488	4,437	20,526	28,451	64,483	72,611	62,731	60,070	1,29,711	59,571	37,782	13,328	8,977	...	5,09,264	5,37,715
Charges in connection with the settlement and reformation of criminal tribes, etc.	...	...	...	...	...	3,09,141	...	73,138	43,964	...	...	...	...	...	4,26,243	4,26,243
Miscellaneous	9,817	...	...	9,817	...	5,149	...	...	...	...	...	...	...	...	5,149	14,966
Total	1,75,129	73,649	5,07,748	7,56,526	25,44,914	22,84,083	24,80,234	28,46,017	28,00,616	27,04,158	12,02,630	7,83,404	4,04,703	17,227	1,80,67,986	1,88,24,512
Jail Manufactures	15,836	3,086	63,396	82,318	5,00,395	1,70,560	7,46,608	2,46,159	1,56,772	2,14,940	3,32,596	1,89,445	53,951	...	26,41,426	27,23,744
Convict Charges at Port Blair and Nicobars (as per details in Account No. 49-B.)	27,53,024	...	...	27,53,024	...	...	...	...	...	...	...	...	...	...	...	27,53,024
Works	...	...	...	...	...	5,571	...	...	...	...	...	...	11,308	...	16,879	16,879
TOTAL CHARGES IN INDIA	29,43,989	76,735	5,71,144	35,91,868	30,45,309	24,60,214	32,26,842	30,92,176	29,57,388	29,49,098	15,35,226	9,72,849	4,69,962	17,227	2,07,26,291	2,43,18,159
CHARGES IN ENGLAND.																
Secretary of State.	£	£	£	£	£	£	£	£	£	£	£	£	£		£	
Contribution for three years to the International Penitentiary Commission	211	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total £	211	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
High Commissioner.																
Leave and Deputation Salaries	3,918	1,582	1,867	1,384	1,251	...	2,192	84	...	...	...	...	8,360			
Stores for India	...	2,430	1,165	1,951	190	446	140	3,098	18	...	...	...	9,438			
Miscellaneous—Travelling Expenses, etc.	...	24	...	25	64	...	47	...	...	...	...	...	160			
Total £	3,918	4,036	3,032	3,360	1,505	446	2,379	3,182	18	...	...	...	17,958			
TOTAL CHARGES IN ENGLAND £	4,129	4,036	3,032	3,360	1,505	446	2,379	3,182	18	...	...	...	17,958			
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		₹			
Do. CONVERTED INTO Rs. AT £1=Rs. 10	41,289	40,361	30,322	33,608	15,044	4,462	23,791	31,819	175	...	...		1,79,582		2,20,871	
EXCHANGE ON DO. DO.	18,479	18,777	13,549	14,672	6,464	2,146	11,146	14,125	75	...	...		80,954		99,433	
TOTAL CHARGES UNDER JAILS AND CONVICT SETTLEMENTS.	36,51,636	31,04,447	25,04,085	32,75,122	31,13,684	29,63,996	29,84,035	15,81,170	9,73,099	4,69,962	17,227	2,09,86,827			2,46,38,463	

No. 49B.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1924.

	R
Superintendence	1,92,616
Medical Establishment	81,653
Veterinary Establishment	3,764
Ecclesiastical Establishment	862
Commissariat Establishment	24,553
Treasury Establishment	2,874
Marine Establishment	50,028
Private Workshop Establishment	1,227
Police Establishment	2,00,728
Jail Establishment	48,604
Registration Establishment	268
Education Establishment	22,602
Commissariat Supplies	7,13,581
Ordnance Supplies	954
Stores, Clothing, Tools, etc.	61,922
Other Supplies and Services	2,32,984
Miscellaneous Contingencies	10,691
Charges in connection with the Mail Steamer S. S. "Maharaja"	11,03,113
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC.	27,53,024

XIX and 26—Police.

Revenue.

Compared with the expenditure, the receipts are insignificant and consist mostly of (*i*) recoveries from various public and private bodies on account of the police supplied to them, and (*ii*) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc. The lump sums recovered from Railway Companies under the terms of their existing contracts are also credited to this head (see paragraph 2 below).

Expenditure.

2. The great bulk of the expenditure is on account of the police force and its supervision. The charges on account of the Railway Police were formerly distributed between Government and railways, in the proportion of $\frac{3}{10}$ths and $\frac{7}{10}$ths. Since 1919-20, the Government bears all charges for 'Crime and Order' police, the railways being responsible for the control of and the charges on account of 'Watch and Ward' police, besides making a lump contribution to Government equivalent to the difference between what the railway was required to pay previously, *viz.*, $\frac{7}{10}$ths of the charges on account of both classes of railway police, and the whole cost of the 'Watch and Ward' police. The charges of the Criminal Investigation Department are also included under this head.

No. 50.—ACCOUNT of RECEIPTS connected with POLICE for the year ended 31st March 1924.

REVENUE.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Contributions received for Police supplied to Municipal and Town funds	...	...	...	...	2,383	...	10,643	...	...	...	...	...	...	...	13,026	13,026
Police supplied to Railways	...	...	...	...	211	...	5,195	...	...	4,021	...	436	...	...	9,863	9,863
Receipts on account of Police supplied to Public Departments, Private Companies and Persons.	14	146	56,095	56,255	...	239	37,528	...	4,64,113	80,526	36,164	...	2,746	52,984	6,74,300	7,30,555
Recoveries on account of Presidency Police	...	...	...	...	1,23,268	1,09,289	2,97,589	...	...	...	...	...	...	...	5,30,146	5,30,146
Contribution for Railway Police	15,000	...	...	15,000	2,81,315	2,30,990	60,948	1,51,642	39,611	1,28,000	1,24,683	1,53,037	27,010	...	11,97,236	12,12,236
Recoveries on account of Village Police	...	...	...	...	...	...	771	...	...	...	....	...	...	...	771	771
Cash Receipts under the Arms Act	1,890	84	45	2,019	258	41,222	2,952	985	1,401	78,696	110	...	507	2,083	1,28,214	1,30,233
Fees, Fines, and Forfeitures	12,945	6,913	9,706	29,564	4,55,011	69,602	31,224	87,234	42,081	1,88,221	37,604	...	13,559	3,126	9,27,662	9,57,226
Contributions for Pensions	20,561	20	19	20,600	....	....	....	....	3,132	40,934	...	...	...	...	44,066	64,666
Miscellaneous	7,369	117	2,551	10,037	21,955	12,028	73,867	50,399	70,540	34,722	15,110	9,127	1,01,487	9	3,89,244	3,99,281
Recoveries of service payments	19	71	...	90	29,806	1,29,042	18,144	2,177	31	11,501	10,041	2,391	8,801	32	2,11,966	2,12,056
	57,798	7,351	68,416	1,33,565	9,14,207	5,92,412	5,38,861	2,92,437	6,20,909	5,66,621	2,23,712	1,64,991	1,54,110	58,234	41,26,494	42,60,059
Deduct—Refunds	*114*	*22*	*104*	*240*	*1,612*	*2,374*	*5,439*	*7,524*	*3,880*	*10,605*	*2,269*	*20*	*11,386*	*445*	*45,554*	*45,794*
TOTAL POLICE RECEIPTS.	57,684	7,329	68,312	1,33,325	9,12,595	5,90,038	5,33,422	2,84,913	6,17,029	5,56,016	2,21,443	1,64,971	1,42,724	57,789	40,80,940	42,14,265

No. 50-A.—ACCOUNT of CHARGES in connection with POLICE

	Central Government.					Provincial		
	India General.	Baluchistan.	North-West Frontier Province.	Bombay.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	...	36,247 (b)	36,247	12,86,096	24,77,236	32,26,679
Superintendence	...	...	86,677	...	86,677	2,97,652	2,66,940	4,33,217
District Executive Force (as per details in Account No. 50-B)	13,23,372	11,10,599	24,05,975	...	53,39,946	1,28,92,639	1,13,35,805	1,19,35,590
Village Police	...	...	...	...	...	27,05,364	60,831	...
Special Police	...	...	21,21,465	...	21,21,465	14,12,221	9,38,063	5,40,224
Railway Police	3,18,141	...	97,393	...	4,15,534	6,35,679	9,37,425	7,25,317
Criminal Investigation Department	...	...	1,52,610	...	1,52,610	2,51,503	5,77,306	7,28,707
Cattle Pounds	42	...	3,237	...	3,279	3,46,733	...	...
Miscellaneous	...	...	938	...	938	...	...	...
Works	...	...	...	...	...	...	...	11,998
Establishment charges payable to other Governments	...	...	...	5,036 (c)	5,036	...	...	...
Total charges in India	21,41,555	11,10,599	48,68,295	41,283	81,61,732	1,98,27,887	1,65,93,606	1,76,01,732
CHARGES IN ENGLAND.					£	£	£	£
Secretary of State.								
Examination expenses, etc., in connection with appointments to the Police Service					159	...	...	...
Outfit allowance of Officers on appointment, advances of pay and miscellaneous expenditure					...	60	232	60
Pay of Officers on leave from India					...	...	...	...
TOTAL £					159	60	232	60
High Commissioner.								
Leave and Deputation Salaries					16,451	11,761	15,346	19,176
Stores for India					...	3,403	398	...
Passages to India					...	114	235	118
Miscellaneous					...	...	...	14
TOTAL £					16,451	15,278	16,029	19,308
TOTAL CHARGES IN ENGLAND £					16,610	15,338	16,261	19,368
					₹	₹	₹	₹
Do. CONVERTED INTO ₹ AT £1=₹10					1,66,096	1,53,382	1,62,608	1,93,679
EXCHANGE ON DITTO					77,528	71,120	74,808	89,848
TOTAL CHARGES UNDER POLICE ₹					84,05,356	2,00,52,389	1,68,31,022	1,78,85,259

(a) Includes Rs. 4,040 on account of allowance to
(b) Represents charges for Passport work done
(c) ,, Central Government's share of the

during the year ended 31st March 1924.

GOVERNMENTS.								
Reserved.								
Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	...	...	...	...	...	69,90,011	70,26,258
2,94,648	2,34,379	3,69,687	2,46,547	1,52,356	75,130	...	23,70,556	24,57,233
1,27,63,379	92,77,058 (a)	99,69,778	65,04,967	49,79,960	17,88,847	2,33,358	8,16,81,381	8,70,21,327
17,63,760	...	18,957	40,222	...	1,700	...	45,90,834	45,90,834
...	2,35,963	29,18,221	2,41,584	...	—2,92,720	...	59,93,556	81,15,021
7,90,850	6,85,580	3,36,514	3,48,515	3,13,122	1,07,141	...	48,80,143	52,95,677
2,83,104	3,93,681	3,51,637	3,07,166	1,58,534	97,264	...	31,48,902	33,01,512
...	79	192	446	...	1,535	...	3,48,985	3,52,264
9,231	11,491	1,400	...	...	...	...	22,122	23,060
...	...	...	1,31,155	...	...	...	1,43,153	1,43,153
...	...	...	...	...	...	...	...	5,036
1,59,04,972	1,08,38,231	1,39,66,386	78,20,602	56,03,972	17,78,897	2,33,358	11,01,69,643	11,83,31,975
£	£	£	£	£	£	£	£	
...	...	...	...	...	...	...	...	
192	632	242	91	138	56	...	1,703	
...	...	792	...	...	1,570	...	2,362	
192	632	1,034	91	138	1,626	...	4,065	
13,977	9,120	11,020	7,200	9,159	3,012	...	99,771	
3,424	153	880	87	104	199	...	8,648	
289	863	361	114	231	118	...	2,493	
...	35	...	...	...	...	...	49	
17,690	10,171	12,261	7,401	9,494	3,329	...	110,961	
17,882	10,803	13,295	7,492	9,632	4,955		115,026	
₹	₹	₹	₹	₹	₹		₹	
1,78,817	1,08,029	1,32,950	74,921	96,326	49,554	...	11,50,266	13,16,862
81,441	49,281	61,924	33,742	43,993	22,830	...	5,28,937	6,06,515
1,61,65,230	1,09,95,541	1,41,61,260	79,29,265	57,44,291	18,51,281	2,33,358	11,18,48,896	12,02,54,252

Police Station Muharrirs for registration of Vital Statistics, which is Transferred.
by Police Department, Bombay.
cost of replacement of the Military guard at the Treasury Vault in the Fort, Bombay, by a Civil Armed Police Guard.

No. 50-B.—DETAILED ACCOUNT of CHARGES of the DISTRICT EXECUTIVE POLICE FORCE for the year ended 31st March 1924.

—	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											
					Reserved.											
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
District Superintendents and Assistants	1,67,149	45,069	1,38,980	3,51,198	7,12,891	6,51,211	8,44,621	9,35,853	7,89,498	9,66,803	5,25,972	4,38,716	1,93,478	15,746	60,74,789	64,25,987
Police Force—Inspectors, Constables, etc.	10,95,087	7,33,172	13,50,570	31,78,829	80,45,978	70,65,848	70,84,385	85,40,368	56,17,499	49,11,719	43,26,956	30,28,170	11,06,259	1,21,097	4,98,46,279	5,30,25,108
Other Police—Port Police, Harbour Police, Punitive Police, City Police, etc.	35,898	...	52,028	87,926	37,407	38,463	19,615	6,644	3,25,378	11,18,580	371	...	45,558	...	15,92,016	16,79,942
Mounted Police	6,397	...	2,37,909	2,44,306	...	6,75,881	...	...	1,16,566	...	...	39,884	...	...	8,32,331	10,76,637
Police Hospitals	2,432	...	...	2,432	73,289	7,065	93,046	84,865	...	...	45,703	31,367	15,763	...	3,51,098	3,53,530
Police Training Schools and Colleges	...	...	...	...	92,646	1,07,066	1,13,826	1,20,953	(b) ...	1,14,390	1,33,100	55,146	11	...	7,37,137	7,37,137
Reclamation of Criminal Tribes	...	...	...	...	...	...	...	...	2,12,597	...	...	...	...	...	2,12,597	2,12,597
Office Establishment	46,967	24,234	...	71,201	3,23,294	3,94,642	4,89,908	3,34,568	...	3,31,892	1,24,935	1,46,269	47,807	7,969	22,01,284	22,72,485
Allowances, Honoraria, etc.	2,64,653	1,65,852	3,00,495	7,31,000	24,13,685	14,38,219	15,77,179	14,79,959	(a) 15,29,518	15,32,684	6,37,318	7,08,801	2,27,904	81,015	1,16,26,182	1,23,57,182
Supplies and Services	2,16,761	1,42,272	3,07,520	6,66,553	12,63,948	10,22,742	17,13,010	12,60,269	7,05,805	10,01,672	7,10,612	5,33,607	1,62,116	7,531	83,31,312	90,47,365
Contingencies																
Contributions, etc.	...	...	18,473	18,473	...	...	...	...	...	...	...	...	...	...	...	18,473
Deduct—Recoveries	*11,972*	...	...	*11,972*	*70,498*	*65,332*	...	...	*19,803*	*7,962*	...	...	*10,049*	...	*1,73,644*	*1,85,616*
TOTAL CHARGES OF THE DISTRICT EXECUTIVE FORCE AS IN ACCOUNT No. 50-A	18,23,372	11,10,599	24,05,975	53,39,946	1,28,92,639	1,13,35,305	1,19,35,590	1,27,63,379	92,77,058	99,69,778	65,04,967	49,79,960	17,88,847	2,33,358	8,16,81,381	8,70,21,327

(a) Includes Rs. 4,040 on account of allowance to Police Station Muharrirs for Registration of Vital Statistics which is 'Transferred'.
(b) Included under District Police Force.

XX and 27.—Ports and Pilotage.

Ports are classed under two divisions, *viz.*, 'A—Major Ports' and 'B—Minor Ports,' the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Rangoon, Karachi and Aden have been declared to be Major Ports. The rest are Minor Ports.

2. Receipts and charges connected with the maintenance of river flotillas, pilot establishments, harbours and the lighting of the coasts are shown under this head.

3. In Bengal alone, the pilot service is a Government service. Similar services in ports of other provinces are controlled by the Port Trusts, and their revenues and expenditure are recorded in Local Fund accounts.

No. 51.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE for the year ended 31st March 1924.

—	Bombay.			Calcutta.	Rangoon.	Total.
	Bombay.	Karachi.	Aden.			
	₹	₹	₹	₹	₹	₹
A.—Major Ports—Central.						
Registration and other Fees	1,51,687	2,548	2,779	90,204	11,656	2,58,874
Pilotage Receipts	...	...	...	11,51,547	...	11,51,547
Miscellaneous	1,317	72,299	2,120	82,301	6,21,818	7,79,855
	1,53,004	74,847	4,899	13,24,052	6,33,474	21,90,276
Deduct—Refunds	...	2,32,750 *667*	...	*4,666*	*1,799*	*7,132*
TOTAL RECEIPTS A.—MAJOR PORTS	...	2,32,083	...	13,19,386	6,31,675	21,83,144
TOTAL RECEIPTS FROM B.—MINOR PORTS—AS IN ACCOUNT No. 51-A.						1,00,468
TOTAL RECEIPTS UNDER PORTS AND PILOTAGE						22,83,612

No. 51A.—ACCOUNT of RECEIPTS from PORTS AND PILOTAGE—B. MINOR PORTS for the year ended 31st March 1924.

—	Government of Madras.	Government of Bengal.	Government of Burma.	Government of Bihar and Orissa.	Government of Assam.	TOTAL.
B.—Minor Ports—Provincial.	₹	₹	₹	₹	₹	₹
Sale-proceeds of Vessels and Stores	...	...	11,464	...	744	12,208
Freight, Passage and Tonnage	...	...	9,404	...	...	9,404
Registration and other Fees	...	...	10,716	...	...	10,716
Miscellaneous	15	34,926	37,927	1,878	...	74,746
	15	34,926	69,511	1,878	744	1,07,074
Deduct—Refunds	...	...	*6,606*	...	...	*6,606*
TOTAL RECEIPTS—B—MINOR PORTS	15	34,926	62,905	1,878	744	1,00,468

No. 51B.—ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1924.

	Bombay.			Calcutta.	Rangoon.	Bihar and Orissa.	Total.
	Bombay.	Karachi.	Aden.				
	₹	₹	₹	₹	₹	₹	₹
A.—Major Ports—Central.							
CHARGES IN INDIA.							
Pay and Allowances of Officers and Men afloat	...	..	...	1,55,073	...	...	1,55,073
Victualling Allowances of Officers and Men afloat	...	...	...	37,078	...	...	37,078
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels	...	...	...	2,54,560	...	...	2,54,560
Pilotage and Pilot Establishments	...	...	...	8,40,871	...	...	8,40,871
Ports Establishments	1,64,582	19,509	8,075	2,07,214	92,915	...	4,92,295
Light Houses and Light Ships	...	17,829	3,283	...	3,64,072	7,954	3,93,138
Miscellaneous	3,069	...	...	29,520	558	...	33,147
Deduct—Establishment charges recovered from Provincial Governments (*vide* Account No. 51-C.)	*3,711*	...	...	*19,643*	*51,103*	...	*74,457*
TOTAL CHARGES IN INDIA	1,63,940	37,338	11,358	15,04,673	4,06,442	7,954	21,31,705
	2,12,636						
CHARGES IN ENGLAND—							
High Commissioner—				£			
Leave and Deputation Salaries				8,795			
Stores for India				1,154			
TOTAL CHARGES IN ENGLAND				£ 9,949			
DITTO CONVERTED INTO Rs. AT £1=Rs. 10							99,490
EXCHANGE ON DITTO							47,253
TOTAL CHARGES A.—MAJOR PORTS							22,78,448
TOTAL CHARGES B.—MINOR PORTS (SEE ACCOUNT No. 51-C.)							33,76,927
TOTAL CHARGES UNDER PORTS AND PILOTAGE							56,55,375

No. 51C—ACCOUNT of CHARGES for PORTS and PILOTAGE—B. MINOR PORTS for the year ended 31st March 1924.

	Reserved.						Total.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Burma.	Government of Bihar and Orissa.	Government of Assam.	
	₹	₹	₹	₹	₹	₹	₹
B.—Minor Ports—Provincial.							
CHARGES IN INDIA.							
Pay and Allowances of Officers and Men afloat	...	12,832	...	4,28,882	...	...	4,41,714
Victualling of Officers and Men afloat	...	...	...	...	...	2,806	2,806
Purchase of Marine Stores and Coal for the Buildings, Repairs, and Outfit of Ships and Vessels	...	2,287	18,658	7,59,591	...	21,792	8,02,328
Purchase and Hire of Ships and Vessels	...	...	...	7,58,636	...	...	7,58,636
Pilotage and Pilot Establishments	...	...	...	...	819	3,300	4,119
Ports Establishments	51,915	...	38,623	1,40,874	...	...	2,61,412
Miscellaneous Shore Establishments	...	..	...	3,03,744	...	...	3,03,744
Subsidies to Steam-boat Companies	...	...	3,375	3,13,434	...	3,345	3,20,154
State Yacht Establishment	...	...	25,629	8,669	...	19,051	53,349
Works	...	19,302	...	...	...	...	19,302
Miscellaneous Charges	...	171	330	78,529	738	...	79,768
Establishment charges paid to Central Government (See Account No. 51-B.)	...	3,711	19,643	51,103	...	...	74,457
TOTAL CHARGES IN INDIA	51,915	38,303	1,36,258	28,43,462	1,557	60,294	31,21,789
	£	£	£	£	£	£	
CHARGES IN ENGLAND.							
Secretary of State—							
Pay of Officers on leave from India £	...	...	466	4	...	...	470
High Commissioner—							
Leave and Deputation Salaries	...	...	8,379	...	...	...	8,379
Stores for India	...	...	...	8,623	...	...	8,623
Total £	...	...	8,379	8,623	...	...	17,002
TOTAL CHARGES IN ENGLAND £	...	...	8,845	8,627	...	...	17,472
	₹	₹	₹	₹	₹	₹	
DITTO CONVERTED INTO Rs. AT £1=Rs. 10	...	...	88,445	86,274	...	...	1,74,719
EXCHANGE ON DITTO	...	...	40,732	39,687	...	...	80,419
TOTAL CHARGES—B.—MINOR PORTS	51,915	38,303	2,65,435	29,69,423	1,557	60,294	33,76,927

28—Ecclesiastical.

Apart from a trifling sum spent on cemeteries, the charges under this head consist of the stipends of Bishops and Chaplains together with the pay of their small establishments. The stipends of Chaplains attached to regiments are debited not to this head but to the Army Estimates (see Account No. 75-D., page 431).

No. 52.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1924.

	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES IN INDIA.													
ECCLESIASTICAL ESTABLISHMENT:—	R	R	R	R	R	R	R	R	R	R	R	R	R
Church of England:—													
Stipend of the Bishop .	45,977	...	...	26,163	...	...	..	...	14,300	...	15,600	...	1,02,040
Pay of Chaplains, etc. .	1,26,228	20,357	51,451	2,99,553	2,74,409	1,25,466	2,45,711	2,49,370	85,879	49,375	1,04,371	17,476	16,49,646
Pay of Establishment .	14,536	996	2,292	6,969	20,832	7,600	12,628	6,767	3,872	2,488	5,314	1,176	85,472
Allowances, Honoraria, etc.	22,758	3,108	10,711	49,391	29,956	14,842	29,189	28,649	43,717	7,169	24,350	3,233	2,67,073
Supplies and Services and Contingencies . .	14,402	2,313	3,114	15,809	14,259	8,652	20,767	16,941	7,121	1,917	3,406	60	1,08,761
Church of Scotland:—													
Pay of Chaplains, etc. .	1,053	...	...	34,319	46,007	24,748	772	1,626	...	...	...	...	1,08,533
Pay of Establishment .	450	768	300	901	2,219	4,324	1,693	1,009	...	...	222	...	12,886
Allowances, Honoraria, etc.	1,789	20	...	9,481	10,185	7,151	592	975	...	...	...	...	30,193
Supplies and Services and Contingencies . .	328	240	544	984	2,675	1,291	5,086	2,085	...	...	51	...	11,784
Church of Rome:—													
Allowances of Bishops, Priests, etc. (a) . .	1,420	...	226	...	12,588	7,479	2,358	8,879	...	...	...	...	32,959
TOTAL ECCLESIASTICAL ESTABLISHMENT.	2,29,441	27,802	68,638	4,43,570	4,14,130	2,01,553	3,16,802	3,16,303	1,54,889	60,949	1,53,314	21,947	24,09,338
Cemetery Establishment	9,940	3,484	4,052	13,771	23,968	7,496	20,378	15,971	7,701	1,742	5,862	2,484	1,16,849
Miscellaneous Ecclesiastical Charges	1,300	...	...	6,584	9,600	396	8,527	1,500	4,350	...	...	...	32,257
TOTAL CHARGES IN INDIA .	2,40,681	31,286	72,690	4,63,925	4,47,698	2,09,445	3,45,707	3,33,774	1,66,940	62,691	1,59,176	24,431	25,58,444

	Secretary of State.	High Commissioner.	TOTAL.	
CHARGES IN ENGLAND.	£	£	£	
Leave and Deputation salaries . . .	...	25,047	25,047	
Passages to India	...	60	60	
Miscellaneous expenditure	132	...	132	
TOTAL CHARGES IN ENGLAND £	132	25,107	25,239	
DITTO CONVERTED INTO RS. AT £1=RS. 10				2,52,390
EXCHANGE ON DITTO .				1,16,509
TOTAL ECCLESIASTICAL CHARGES .				29,27,343

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 75-D., page 431.

29—Political.

The charges classified under 'Political' arise out of the relations of the Government of India with the Indian States and the Foreign Governments adjoining the British Empire in India, and include expenditure in connection with frontier questions, important political detenues, etc. All other charges debited under this head prior to 1921-22 are now recorded under 'Miscellaneous'.

2. The great bulk of the *normal* political expenditure relates to (*i*) the cost of political officers and their establishments, (*ii*) the charges on the various frontiers, (*iii*) the subsidies paid to the several frontier states, (*iv*) the expenses of refugees and state prisoners, (*v*) the cost of inspecting officers and their establishments employed on the organisation of Imperial Service Troops in Indian States and (*vi*) entertainment charges of envoys and chiefs. Expenditure of a *special* character is, however, incurred from time to time and is shown under the head "Special Political Expenditure". Charges in connection with Hedjaz Pilgrimage are also recorded under this head.

No. 53.—ACCOUNT of CHARGES of POLITICAL AGENTS and other POLITICAL SERVICES for the year ended 31st March 1924.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Political Agents:													
Pay of officers	12,28,239	5,38,354	2,49,682	63,533	5,51,630	...	97,389	2,81,428	66,828	62,347	33,524	33,977	32,06,931
Pay of Establishments	5,40,507	3,53,435	2,05,525	30,178	5,19,739	2,474	3,000	1,01,161	30,029	36,801	15,078	22,489	18,60,416
Allowances, Honoraria, etc., Supplies and Service and Contingencies	4,68,341	2,19,543	1,53,757	24,629	1,79,982	1,065	3,871	90,494	19,338	8,541	4,982	2,758	11,77,301
Establishment charges payable to other Governments	...	...	...	8,575	18,000	...	20,674	...	36,272	...	...	...	83,521
Assignment and Compensations	...	...	...	...	500	...	...	...	...	...	...	...	500
Less—Contribution for Salaries, Establishments, etc.	*46,542*	*15,255*	...	*3,289*	*3,97,914*	...	...	...	...	*19,853*	*30,196*	...	*5,13,049*
TOTAL	24,40,813	12,71,820	7,53,798	1,35,860	9,95,001	4,544	1,30,556	5,42,941	1,85,618	1,00,658	27,101	61,560	66,50,270
Watch and Ward Trans-Frontier (North-West Frontier):—													
Chitral Scouts	...	...	41,116	...	...	...	...	...	...	...	...	...	41,116
Charges for Levies	...	12,46,224	27,52,936	...	...	...	...	...	...	...	...	...	39,99,160
Waziristan Scouts	...	...	20,32,184	...	...	...	...	...	...	...	...	...	20,32,184
Kurrum Militia	...	...	6,45,861	...	...	...	...	...	...	...	...	...	6,45,861
Tochi Scouts	...	...	13,20,899	...	...	...	...	...	...	...	...	...	13,20,899
Inspecting Officer, Frontier Corps	...	...	41,402	...	...	...	...	...	...	...	...	...	41,402
Baluchistan Charges: Zhob Levy Corps	...	9,58,573	...	...	...	...	...	...	...	...	...	...	9,58,573
Mekran Levy Corps	...	3,81,804	...	...	...	...	...	...	...	...	...	...	3,81,804
Allowances to Tribes	...	...	7,77,522	...	...	...	...	16,854	...	...	...	...	7,94,376
TOTAL	...	25,86,601	76,11,920	...	...	...	...	16,854	...	...	...	...	1,02,15,375
Charges on Tibet Frontier	3,40,014	...	...	...	...	...	...	24,472	...	...	...	...	3,64,486
Charges on Account of Diplomatic and Consular Services in Persia	11,34,908	...	...	...	...	...	...	...	...	...	...	...	11,34,908
Charges on North-East Frontier	...	...	...	...	...	...	...	...	56,16,554	...	...	22,56,663	78,73,217
Political Subsidies: Subsidy and contribution to the Khan of Kalat	...	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	1,86,400	...	...	...	...	...	...	...	...	...	...	...	1,86,400
Bhutan Durbar	1,00,000	...	...	...	...	...	...	...	...	...	...	...	1,00,000
Other Subsidies	12,000	...	12,000	...	...	...	...	9,247	...	...	...	...	33,247
TOTAL	2,98,400	1,00,000	12,000	...	...	...	...	9,247	...	...	...	...	4,19,647
Total carried over	42,14,135	39,58,421	83,77,718	1,35,860	9,95,001	4,544	1,30,556	5,93,514	58,02,172	1,00,658	27,101	23,18,223	2,66,57,903

No. 53.—ACCOUNT of CHARGES of POLITICAL AGENTS and other POLITICAL SERVICES for the year ended 31st March 1924.

	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	42,14,135	39,58,421	83,77,718	1,35,860	9,95,001	4,544	1,30,556	5,93,514	58,02,172	1,00,658	27,101	23,18,223	2,66,57,903
Entertainment of Envoys and Chiefs	2,107	92,173	3,37,571	...	71,491	...	...	9,715	725	...	...	...	5,13,782
Refugees and State Prisoners:													
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	...	78,090	...	...	...	...	...	78,090
Ayub Khan	...	...	...	...	...	...	...	54,387	...	...	...	...	54,387
Kabul Refugees and State Prisoners	...	19,453	8,903	...	12,898	...	64,099	15,530	...	...	...	...	1,20,886
Chitral Prisoners	...	...	...	7,842	...	...	...	...	...	...	...	...	7,842
Charges on account of ex-King of Burma	...	...	...	...	2,325	...	...	...	...	...	...	...	2,325
Burmese Refugees and State Prisoners	2,990	...	...	6,441	...	...	...	...	...	...	...	...	9,431
Other Refugees and State Prisoners	130	720	...	6,131	7,514	14,105	1,664	39,835	2,802	...	663	...	73,564
TOTAL	3,120	20,173	8,906	20,414	22,737	14,105	1,43,853	1,09,752	2,802	...	663	...	3,46,525
Special Political Expenditure:													
Miscellaneous	10,21,133	...	...	...	...	...	...	...	...	...	...	...	10,21,133
Charges for organising Indian State Forces	4,45,240	...	...	...	...	...	...	...	...	...	...	...	4,45,240
Charges for Lighting and Buoying of the Persian Gulf	2,33,380	...	...	...	...	...	...	...	...	...	...	...	2,33,380
Moiety of expenditure on account of South Persia Military Police	—9,353	...	...	...	...	...	...	...	...	...	...	...	—9,353
Miscellaneous:													
British Trade Delegation at Kabul	24,433	...	...	...	...	...	...	...	...	...	...	...	24,433
Protector of Pilgrims	395	...	...	...	21,293	...	...	...	...	...	...	...	21,688
Malwa Bhil Corps	1,08,160	...	...	...	...	...	...	...	...	...	...	...	1,08,160
Mewar Bhil Corps	1,97,310	...	...	...	...	...	...	...	...	...	...	...	1,97,310
Mina Corps	1,15,523	...	...	...	...	...	...	...	...	...	...	...	1,15,523
Kulu Compensation (Manipur)	...	...	...	...	...	...	...	...	...	...	...	18,810	18,810
Sundry charges	1,46,136	8,347	2,63,467	6,998	...	835	...	994	...	...	...	...	4,25,717
TOTAL	5,91,957	8,347	2,62,467	6,998	21,293	835	...	994	...	...	...	18,810	9,11,641
Works	36,073	...	...	...	...	...	...	...	...	...	...	601	36,674
TOTAL CHARGES IN INDIA	65,87,792	40,79,114	89,86,662	1,68,212	11,10,522	19,484	2,74,409	7,13,975	58,05,699	1,00,658	27,764	23,37,634	3,01,56,925

	Secretary of State.	High Commissioner.	Total.	
CHARGES IN ENGLAND—				
	£	£	£	
Contribution in aid of Diplomatic and Consular Establishments in China	12,000	...	12,000	
Moiety of expenditure in connection with the Consulate at Nakawn Lampang (Lakhon) and the Vice-Consulate at Chiengmai, Siam (adjustment of excess payments in previous years)	—1,410	...	—1,410	
Leave and Deputation Salaries	...	46,165	46,165	
Allowances or Travelling Expenses, etc., on Study Leave or Deputation	...	177	177	
Pay, etc., of Officers on leave from the Watch and Ward Trans-Frontier Forces	143	...	143	
Contribution to Diplomatic and Consular Establishments in Persia, and to the Consulates at Jeddah and Mohein	1,687	...	1,687	
Contribution to expenses of the Consulate at Chiengmai, Siam	1,000	...	1,000	
Stores for India	...	1,718	1,718	
Expenditure in connection with the Vice-Consulate at Jeddah	1,549	...	1,549	
Miscellaneous expenditure	3,663	...	3,663	
	18,632	48,060	66,692	
Deduct—Receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia	*92,644*	...	*92,644*	
TOTAL CHARGES IN ENGLAND £	—74,012	48,060	—25,952	
DITTO CONVERTED INTO Rs. AT £1 = Rs. 10				—2,59,523
EXCHANGE ON DITTO				—1,37,745
TOTAL CHARGES OF POLITICAL AGENCIES, ETC.				2,97,59,657

30—Scientific Department.

The old head in use before 1921-22, *viz.*, 'Scientific and Miscellaneous Departments' has been split up into four heads on the expenditure side, *viz.*, 'Scientific Departments,' 'Industries,' 'Aviation,' and 'Miscellaneous Departments,' and into two heads on the receipt side, *viz.*, 'Industries' and 'Miscellaneous Departments.'

The expenses of all the Scientific Survey Departments and of Museums are shown under the new head, besides other charges of a minor character on scientific objects.

56D.—Capital outlay on Hydro-Electric Scheme.

This head has been opened to record the Capital expenditure incurred by the Government of the Punjab on Hydro-electric works from borrowed funds.

No. 54.—ACCOUNT of CHARGES of the SCIENTIFIC DEPARTMENTS

	CENTRAL GOVERNMENT.				PROVINCIAL					
					GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Survey of India (as per details in Account No. 54A., page 276)	29,99,329	...	...	29,99,329	...	...	...	...	...	...
Zoological Survey	1,48,387	...	...	1,48,387	...	...	...	...	...	...
Botanical Survey	16,86,868	...	...	16,86,868	...	...	...	...	...	...
Geological Survey	4,91,720	...	...	4,91,720	...	...	...	...	...	...
Exploration of Petroleum, etc.	....	2,322	...	2,322	...	...	...	...	...	...
Meteorological Department	6,27,608	...	...	6,27,608	...	...	...	...	...	...
Archæological Department	12,66,069	...	...	12,66,069	...	...	...	...	...	...
Mines Department	2,10,885	...	...	2,10,885	...	...	...	...	76	...
Museums	44,625	7,573	3,935	56,133	...	56,433	...	34,870	...	...
Donations to Scientific Societies	2,55,585	...	...	2,55,585	...	4,628	...	30,300	23,820	...
Board of Scientific Advice	677	...	...	677	...	...	...	...	...	...
Hydro-Electric Surveys	905	...	...	905	62,462	—392	...	...	8,100	...
TOTAL CHARGES IN INDIA	77,32,658	9,895	3,935	77,46,488	62,462	60,669	...	65,170	31,996	...
					1,23,131		65,170		31,996	
CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	£
Secretary of State.										
Expenses attending the preparation of "Fauna Indica"	1,066	...	...	...	...	...	...	...	...	...
Contribution to the Imperial Mineral Resources Bureau	1,000	...	...	...	...	...	...	...	...	...
Expenses in connection with the publication of a revised edition of "Asoka Inscriptions"	411	...	...	...	...	...	...	...	...	...
Contingent expenses of the India Museum Collection at Kew	716	...	...	...	...	...	...	...	...	...
Pay, etc., of Officers on leave from India	1,139	...	...	...	...	...	...	...	...	...
Miscellaneous expenditure	501	...	...	...	...	...	...	...	...	...
TOTAL £	4,833	...	...	...	...	...	...	...	...	...
High Commissioner.										
Leave and Deputation Salaries	22,493	...	...	...	...	...	...	...	...	...
Imperial Institute—Indian Section	700	...	...	...	...	...	...	...	...	...
Passages to India	208	...	...	...	...	...	...	...	...	...
Stores for India	21,139	...	26	...	...	...	...	...	...	...
Sale of maps	—94	...	...	...	...	...	...	...	...	...
Allowances or Travelling Expenses, etc., on Study Leave or Deputation	570	...	...	...	...	...	...	...	...	...
TOTAL £	45,016	...	26	...	...	...	...	...	...	...
TOTAL CHARGES IN ENGLAND £	49,849	...	26	...	...	...	...	...	...	...
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
DITTO CONVERTED INTO Rs. AT £1=Rs. 10	4,98,487	...	263	...	...	...	...	...	...	...
EXCHANGE ON DITTO	2,26,225	...	139	...	...	...	...	...	...	...
	84,71,200	62,462	61,061	...	65,170		31,996			
TOTAL CHARGES OF THE SCIENTIFIC DEPARTMENTS		1,23,523		65,170			31,996			

for the year ended 31st March 1924.

GOVERNMENTS.

Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Total.	Total Central and Provincial.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	...	...	...	...	...	...	...	...	...	...	...	29,99,329
...	...	...	...	...	...	...	...	...	...	...	...	...	1,48,387
...	...	...	...	...	...	...	...	...	...	...	...	...	16,86,868
...	...	...	...	...	...	...	...	...	...	...	...	...	4,91,720
...	...	...	...	35,239	...	...	...	...	...	...	...	35,239	37,561
...	...	...	...	...	...	...	...	...	...	...	...	...	6,27,608
...	...	...	...	...	...	...	...	...	...	...	...	...	12,66,069
...	...	...	...	...	...	...	...	...	...	...	...	76	2,10,961
...	20,115	...	16,235	...	3,269	...	28,168	...	12,005	...	100	1,71,195	2,27,328
...	...	...	1,000	...	...	6,000	...	...	...	10,600	...	76,348	3,31,933
...	...	...	...	...	...	...	...	...	...	...	...	...	677
...	...	...	42,435	18,473	...	1,035	...	...	...	4,014	...	1,36,127	1,87,032
...	20,115	...	59,670	53,712	3,269	7,035	28,168	...	12,005	14,614	100	4,18,985	81,65,473
20,115		59,670		56,981		35,203		12,005		14,714			
£	£	£	£	£	£	£	£	£	£	£	£	£	
...	...	...	...	...	...	...	...	...	...	...	...	...

No. 54-A.—DETAIL ACCOUNT of CHARGES under SURVEY of INDIA for the year ended 31st March 1924.

			R
	INDIA GENERAL.		
	Scientific.		
SURVEY OF INDIA:			
Controlling and Administrative Staff			1,64,617
Head-Quarters Offices:			
Correspondence and Drawing Branch			3,63,249
Lithographic and Photographic Establishments			2,70,076
Engraving Establishment			66,946
Trigonometrical Office Establishment			2,26,364
Bengal Drawing Office			21,850
Bihar and Orissa Drawing Office Establishment			10,093
Mathematical Instrument Factory (including cost of Instruments purchased in India)			2,34,151
Simla Drawing Office Establishment			*85,765*
Survey Parties:			
Charges of Working Parties			35,98,080
Miscellaneous Charges			73,608
			51,14,799
		R	
Deduct—Amount transferred to Forest		*95,945*	
,, ,, ,, to Irrigation, Navigation, etc., Works		*2,21,201*	
,, Amounts charged to Provincial Governments and the North-West Frontier Administration on account of Revenue Survey Account No. 18A, page 86		*1,22,501*	
,, ,, charged to Provincial Governments on account of Forest Survey		*2,24,580*	
,, ,, Cost of Instruments and Maps supplied to other Public Departments		*8,27,576*	
,, Other recoveries for Survey Works		*6,23,667*	*—21,15,470*
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 54			29,99,329

No. 54-B.—ACCOUNT of CAPITAL EXPENDITURE on HYDRO-ELECTRIC SCHEME NOT CHARGED to REVENUE during and to end of the year 1923-24.

	PROVINCIAL—TRANSFERRED.	
	Expenditure during the year.	Expenditure to end of the year.
GOVERNMENT OF PUNJAB.	₹	₹
Original Works	19,573	57,356
Establishment and Contingencies	67,536	1,20,715
Suspense	—67	...
TOTAL CAPITAL EXPENDITURE ON HYDRO-ELECTRIC SCHEME NOT CHARGED TO REVENUE	(a) 87,042	1,78,071

(a) Includes Rs. 2,231 and Rs. 925 respectively on account of Expenditure in England and Exchange thereon.

XXI and 31—Education.

Revenue.

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant, as compared with the expenditure.

Expenditure.

2. The expenditure recorded under this head relates to that controlled by the Education Department. Certain classes of education, *e.g.*, medical, industrial, agricultural, are controlled by the respective departments and the expenditure on that account is charged in their budgets.

3. The basis of the division of education into 'University,' 'Secondary,' 'Primary' and 'Special,' is the classification of each school or college according to the grade of education it is primarily intended to impart. Thus, the expenditure on a school may be classified as 'Secondary' even though it includes primary classes.

4. The sub-head 'University' includes the expenditure on collegiate education, both arts and professional, but not expenditure on intermediate colleges which is included under 'Secondary.' The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education, such as, Direction and Inspection and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '41—Civil Works' and not under this head except where such buildings are formally assigned to the Education Department for the execution of works or for maintenance.

No. 55.—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
A.—UNIVERSITY—																
Fees from Government Arts Colleges	9,495	...	...	9,495	2,10,925	2,12,214	3,61,104	...	1,03,283	...	1,26,798	81,090	74,015	...	11,69,429	11,78,924
Fees from Government Professional Colleges	...	...	...	...	2,09,469	1,87,730	40,946	29,787	4,109	...	45,723	1,515	7,650	...	5,26,929	5,26,929
B.—SECONDARY—																
Fees from Government Secondary Schools	36,861	19,667	32,445	88,973	1,52,380	3,77,383	3,89,458	4,78,357	5,80,551	3,35,021	2,03,916	2,31,294	1,44,021	3,228	28,95,609	29,84,582
C.—PRIMARY—																
Fees from Government Primary Schools	2,897	...	...	2,897	709	8,451	2,576	1,035	68,177	...	1,152	4,071	88	130	86,38	89,286
D.—SPECIAL—																
Fees and other receipts from Government Special Schools	453	...	...	453	50,692	27,359	63,025	4,344	167	4,209	18,996	680	1,343	...	1,70,795	1,71,248
E.—GENERAL—																
Contributions	10,334	22,420	...	32,754	42,172	5,900	6,383	4,268	1,19,996	...	18,020	800	31	...	1,97,570	2,30,324
Income from Endowments	1,435	...	...	1,435	2,338	92,249	68	17,328	5,085	...	9,939	...	489	...	1,27,996	1,29,431
Miscellaneous	10,667	110	2,373	13,650	20,128	70,709	1,57,550	4,05,837	45,560	1,02,652	49,089	51,168	10,351	561	9,13,605	9,27,255
Recoveries of Service Payments	20	312	57	389	14,971	23,632	1,302	35,213	114	7,626	,367	18,009	6,405	9	1,09,648	1,10,037
	72,162	42,509	35,375	1,50,046	7,04,284	10,05,627	10,22,412	9,76,169	9,27,042	4,49,508	4,76,000	3,88,607	2,44,393	3,928	61,97,970	63,48,016
Deduct—Refunds	840	...	...	840	4,391	1,428	1,710	831	5,101	1,301	3,360	622	1,003	35	19,722	20,562
TOTAL RECEIPTS UNDER EDUCATION.	71,322	42,509	35,375	1,49,206	6,99,953	10,04,199	10,20,702	9,75,338	9,21,941	4,48,207	4,72,640	3,87,985	2,43,390	3,893	61,78,248	63,27,454

No. 55-A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.					PROVIN					
						Government of Madras.		Government of Bombay.		Government of Bengal.	
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
A.—University—											
Grants to Universities	78,000	...	...	1,00,000 (b)	1,78,000	...	1,17,567	...	67,000	...	13,17,921 (f)
Government Arts Colleges	35,315	...	...	...	35,315	...	8,55,499	...	5,10,171	...	13,64,696
Grants to non-Government Arts Colleges	2,76,060	...	67,634	...	3,43,694	...	3,15,305	...	2,80,240	...	3,67,487
Government Professional Colleges	...	...	54,888	...	54,888	...	5,63,110	...	6,11,941	...	4,47,298
Grants to non-Government Professional Colleges	...	...	...	...	...	...	18,536	...	99,178	...	...
TOTAL	3,89,375	...	1,22,522	1,00,000	6,11,897	...	18,70,017	...	15,68,530	...	34,97,402
B.—Secondary—											
Government Intermediate Colleges and Secondary Schools	1,66,195	77,488	1,41,958	...	3,85,641	29,058	2,92,607	720	10,16,886	3,14,120	11,60,842
Direct Grants to non-Government Secondary Schools	3,36,684	24,089	1,70,396	2,500 (m)	5,34,149	7,90,934	8,82,065	6,85,875	9,58,730	3,46,365	8,81,196 (i)
Grants to Local Bodies for Secondary Education	78,411	...	...	...	78,411	1,983	7,43,602	...	...	...	...
TOTAL	5,81,270	1,01,577	3,12,354	2,500	9,98,201	8,21,975	19,18,274	6,86,595	19,75,616	6,60,485	20,42,038
C.—Primary—											
Government Primary Schools	76,330	62,577	...	...	1,38,907	1,25,989	43,118	...	1,03,085	...	94,410
Direct Grants to non-Government Primary Schools	1,82,744	7,532	...	...	1,90,276	37,064	13,735	...	8,09,126	4,35,545	3,36,505
Grants to Local Bodies for Primary Education	1,14,832	...	4,96,456	...	6,11,288	42,114	73,68,795	...	1,06,05,627	23,306	17,16,765
TOTAL	3,73,906	70,109	4,96,456	...	9,40,471	2,55,167	74,25,648	...	1,15,17,838	4,58,851	21,47,680
D.—Special—											
Government Special Schools	38,435	4,344	2,289	...	45,113	89,459	16,42,507	49,197	9,14,489	23,771	9,43,253
Direct Grants to non-Government Special Schools	10,952	14,971	...	...	25,923	19,366	4,24,563	74,170	5,95,845 (g)	9,058	2,82,426
Grants to Local Bodies for Special Education	...	...	...	...	...	...	...	...	200	...	...
TOTAL	49,437	19,315	2,289	...	71,041	1,08,825	20,67,070	1,23,367	15,10,534	32,829	12,25,679
E.—General—											
Direction	...	...	51,357	...	51,357	...	1,32,072	...	1,40,320	...	1,93,907
Inspection	78,962	17,028	52,881	...	1,48,871	76,700	13,19,389	18,087	12,15,545	48,272	12,39,945
Scholarships	45,380	28,616	20,800	...	95,296	18,579	2,06,056	5,125	2,10,819	36,154	2,63,937
Miscellaneous	12,872	...	241	...	13,113	7,619	42,176	958	1,34,124	81,114	3,19,759
TOTAL	1,37,714	45,644	1,25,279	...	3,08,637	1,02,898	16,99,693	24,170	17,00,808	1,65,540	20,17,548
Charges in connection with Chiefs' Colleges	...	...	...	14,218 (a)	14,218	...	...	...	...	...	...
Total charges in India carried over	15,31,702	2,36,645	10,59,400	1,16,718	29,44,465	12,88,865 (c)	1,49,80,702	8,34,132	1,82,73,326	13,17,705 (d)	1,09,30,347
						1,62,69,567		1,91,07,458		1,22,48,052	

(a) Grants to Rajkumar College, Rajkot . . . . . Rs. —30,506
Grants to Aitchison College, Lahore 44,724
Total . 14,218

(b) Represents grants to Aligarh University.
(c) Includes expenditure in Agency tracts.
(d) Do. do. Darjeeling and Chittagong Hill tracts.
(e) Do. do. in Angul.
(f) Includes special non-recurring grants of Rs. 3,00,000 and Rs. 4,00,000 to the Calcutta and Dacca Universities, respectively.
(g) Includes special non-recurring grant of Rs. 1,50,000 for the purchase of a building for the Training College for women, Poona.

for the year ended 31st March 1924—*continued.*

CIAL GOVERNMENTS.

Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Shan States Federation.	Total.	Total Central and Provincial.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	(*j*) 13,94,998	..	2,23,209	...	(*k*) 4,25,000	...	92,000	...	28,446	...	...	...	36,66,141	38,44,141
...	54,523	...	4,18,110	...	3,89,418	...	6,93,134	...	3,58,524	...	2,91,270	...	49,35,345	49,70,660
...	5,68,711	...	1,74,210	...	1,86,234	...	1,10,859	...	22,827	...	...	...	20,25,923	23,69,617
...	3,48,723	...	1,61,958	...	...	...	1,19,729	...	3,58,534	...	41,557	...	26,52,850	27,07,738
...	...	2,700	1,725	...	...	...	...	...	36,000	...	...	...	1,58,139	1,58,139
...	23,66,955	2,700	9,79,212	...	10,00,702	...	10,15,722	...	8,04,331	...	3,32,827	...	1,34,38,398	1,40,50,295
...	19,88,460	3,06,145	12,74,950	5,094	10,70,237	12,778	6,82,079	...	8,13,070	47,487	5,24,376	99,057	96,37,966	1,00,23,607
7,30,969	15,07,042	1,06,081	11,98,480	...	21,62,182	79,330	5,21,009	1,11,520	1,92,361	17,800	68,378	18,258	1,12,58,575	1,17,92,724
...	...	...	1,46,356	...	...	...	785	...	65,843	...	29,979	...	9,88,548	10,66,959
7,30,969	34,95,502	4,12,226	26,19,786	5,094	32,32,419	92,108	12,03,873	1,11,520	10,71,274	65,287	6,22,733	1,17,315	2'18,85,089	2,28,83,290
...	1,38,414	...	35,384	7,535	10,184	...	2,345	...	2,82,334	...	52,168	...	8,94,916	10,33,823
...	31,051	1,20,682	19,037	2,361	75,361	12,161	13,522	12,297	53,232	...	38,757	1,68,473	22,31,909	24,22,185
...	69,05,315	...	(*k*) 40,48,858	...	8,04,061	41,601	19,30,850	...	13,66,882	...	6,26,153	...	3,54,80,327	3,60,91,615
...	70,74,780	1,20,682	41,03,279	9,896	8,89,556	53,762	19,46,717	12,297	17,05,448	...	7,17,078	1,68,473	3,86,07,152	3,95,47,023
60,621	3,18,901	...	5,23,025	...	4,95,511	50,294	5,31,061	...	4,97,298	7,665	91,796	1,642	62,40,490	62,85,608
...	50,323	...	2,770	...	3,49,388	349	55,836	...	10,540	...	9,181	8,066	18,91,881	19,17,804
...	7,952	...	11,683	...	...	...	...	...	...	...	...	...	19,835	19,835
60,621	3,77,176	...	5,37,478	...	8,44,899	50,643	5,86,897	...	5,07,838	7,665	1,00,977	9,708	81,52,206	82,23,247
...	1,64,487	...	1,43,341	...	1,77,391	...	1,09,518	...	95,626	...	53,051	...	12 09,713	12,61,070
32,414	9,78,927	1,759	5,57,953	...	7,85,493	28,965	7,68,551	...	4,04,632	...	2,53,247	58,548	77,88,427	79,37,298
38,793	2,30,741	24,166	7,06,702	...	1,39,070	11,516	1,09,798	7,856	1,02,337	814	79,343	978	21,92,785	22,88,081
...	3,02,575	2,917	56,409	...	1,87,360	435	1,24,810	1,661	71,579	75	19,871	588	13,54,030	13,67,143
71,207	16,76,730	28,842	14,64,405	...	12,89,314	40,916	11,12,677	9,517	6,74,174	889	4,05,513	60,114	1,25,44,955	1,28,53,592
...	...	...	...	...	...	...	...	...	...	...	...	...	...	14,218
8,62,797	1,49,91,143	5,64,450	97,04,160	(*l*) 14,990	72,56,890	(*e*) 2,37,429	58,65,886	1,33,334	47,63,065	73,841	21,79,128	3,55,610	9,46,27,800	9,75,72,265
1,58,53,940		1,02,68,610		72,71,880		61,03,315		48,96,399		22,52,969				

(*h*) Includes special non-recurring grant of Rs. 3,50,000 on account of contribution to the Rangoon University fund.
(*i*) " " " " 30,000 to La Martiniere School towards liquidation of debt.
(*j*) " " grants of Rs. 6,64,998 and Rs. 7,30,000 to the Allahabad and Lucknow Universities, respectively.
(*k*) " " grant of Rs. 3,00,000 to Vernacular Schools for Building purposes.

(*l*) Relates to expenditure in Backward Tracts.

(*m*) Represents grant to the Girassia School at Wadhan in the Bombay Presidency.

No. 55-A.—ACCOUNT of CHARGES under EDUCATION

	Central Government.	PROVINCIAL							
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.	
		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	29,44,465	12,88,865	1,49,80,702	8,34,132	1,82,73,326	13,17,705	1,09,30,347	8,62,797	1,49,91,143
		1,62,69,567		1,91,07,458		1,22,48,052		1,58,53,940	
	£	£	£	£	£	£	£	£	£
CHARGES IN ENGLAND.									
Secretary of State.									
A.—University:—									
Payment to Board of Education, etc.	...	...	...	...	...	...	...	...	26
Advance of pay to an Officer on appointment, etc.	...	...	...	...	...	...	...	...	...
Miscellaneous expenditure	...	...	...	...	...	...	...	...	...
B.—Secondary—									
Miscellaneous expenditure	...	...	...	...	...	...	...	...	...
E.—General—									
Payment to the Board of Education for services rendered during 1923-24	200	...	...	...	...	...	...	...	...
TOTAL £	200	...	...	...	...	...	...	...	26
High Commissioner.									
A.—University—									
Leave and Deputation Salaries	4,138	...	2,157	...	8,553	...	6,583	...	5,556
Miscellaneous—Allowances, Travelling Expenses, Passages, etc.	65	...	85	...	301	...	52	...	52
B.—Secondary—									
Leave and Deputation Salaries	270	...	412	...	88	914	8	...	364
Miscellaneous—Allowances, Travelling Expenses, Passages, etc.	138	...	...	...	..	5	...	...	6
C.—Primary—									
Leave and Deputation Salaries	683	...	812	...	290	...	...	...	575
Miscellaneous—Refund of hospital charges, etc.	...	...	...	...	...	...	...	...	21
D.—Special—									
Leave and Deputation Salaries	...	...	184	...	...	...	...	...	...
Miscellaneous—Expenses connected with the recruitment of an Officer for the Engineering School, Insein	...	...	...	...	...	...	...	...	...
E.—General—									
Leave and Deputation Salaries	2,127	...	3,354	...	1,890	...	4,139	...	1,991
Passages to India	...	...	...	...	...	...	48	...	...
Government Scholarships	323	...	1,822	...	3,255	...	2,118	...	352
Miscellaneous—Allowances, Travelling Expenses, etc.	...	...	...	...	288	...	283	...	...
Stores for India	...	...	3,297	...	...	...	...	...	147
TOTAL £	7,791	...	12,123	...	14,665	919	13,231	...	9,064
TOTAL CHARGES IN ENGLAND £	7,994	...	12,123	...	14,665	919	13,231	...	9,090
Do. CONVERTED INTO Rs. AT £1=Rs. 10	₹ 79,941	₹ ...	₹ 1,21,233	₹ ...	₹ 1,46,641	₹ 9,189	₹ 1,32,302	₹ ...	₹ 90,899
EXCHANGE ON DITTO	36,471	...	55,663	...	68,031	4,224	61,715	...	42,057
	30,60,877	12,88,865	1,51,57,598	8,34,132	1,84,87,998	13,31,118	1,11,24,364	8,62,797	1,51,24,099
TOTAL CHARGES UNDER EDUCATION		1,64,46,463		1,93,22,130		1,24,55,482		1,59,86,896	

for the year ended 31st March 1924—*concluded.*

GOVERNMENTS.

Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Shan States Federation.	Total.	Total Central and Provincial.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
₹ 5,64,450	₹ 97,04,160	₹ 14,990	₹ 72,56,890	₹ 2,37,429	₹ 58,65,886	₹ 1,33,334	₹ 47,63,065	₹ 73,841	₹ 21,79,128	₹ 3,55,610	₹ 9,46,27,800	₹ 9,75,72,265
1,02,68,610		72,71,880		61,03,315		48,96,399		22,52,969				
£	£	£	£	£	£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...	...	...	...	26	
...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	24	...	...	...	...	...	...	...	24	
...	6	...	...	...	...	...	...	...	...	...	6	
...	...	...	...	...	...	...	...	...	...	...	...	
...	6	...	24	...	...	...	...	...	...	...	56	
...	1,587	...	1,970	...	3,795	...	153	...	1,750	...	32,104	
...	425	...	384	...	92	...	...	...	77	...	1,468	
...	55	...	99	...	...	...	...	...	...	...	1,940	
...	...	...	...	...	...	...	...	...	...	...	11	
...	125	...	...	...	...	...	...	...	...	...	1,802	
...	...	...	...	...	...	...	...	...	...	...	21	
...	711	...	...	...	348	...	190	...	...	...	1,433	
...	...	...	17	...	...	...	...	...	...	...	17	
...	1,053	...	80	...	1,396	...	1,200	...	80	...	15,183	
...	64	...	282	...	...	...	...	...	...	...	394	
333	378	...	2,598	...	756	...	579	...	565	...	12,756	
...	177	...	...	...	120	...	...	...	...	...	868	
...	39	...	...	...	105	...	48	...	...	...	3,636	
333	4,614	...	5,480	...	6,612	...	2,170	...	2,472	...	71,633	
333	4,620	...	5,454	...	6,612	...	2,170	...	2,472	...	71,639	
₹ 3,332	₹ 46,199	₹ ...	₹ 54,546	₹ ...	₹ 66,120	₹ ...	₹ 21,699	₹ ...	₹ 24,721	₹ ...	₹ 7,16,881	₹ 7,96,822
1,734	21,618	...	25,320	...	30,462	...	9,913	...	11,719	...	3,32,456	3,68,927
6,69,516	97,71,977	14,990	73,36,756	2,37,429	59,62,468	1,33,334	47,94,677	73,841	22,15,568			
1,03,41,493		73,51,746		61,99,897		49,28,011		22,89,409		3,55,610	9,56,77,137	9,87,38,014

XXII and 32—Medical.

Revenue.

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in hospitals and lunatic asylums. Some amounts are also realised from contributions by the public or by individual benefactor.

Expenditure.

2. The maintenance of Government hospitals and dispensaries together with the grants paid to private and Local Fund hospitals is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment' which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, lunatic asylums, Chemical Examiners and the X-Ray Institute at Kasauli and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under '41—Civil Works' except those relating to buildings the construction or maintenance of which have been formally assigned to the Medical Department.

No. 56.—ACCOUNT of RECEIPTS under MEDICAL DEPARTMENT for the year ended 31st March 1924.

REVENUE.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Medical School and College fees	...	...	...	...	1,21,088	2,56,044	1,62,367	775	1,12,302	7,036	18,794	6,012	5,165	...	6,89,583	6,89,583
Hospital Receipts	1,40,355	911	122	1,41,388	77,026	2,55,497	3,17,018	12,463	31,106	78,742	11,386	10,955	858	19	7,95,070	9,36,458
Lunatic Asylum Receipts	...	...	340	340	33,308	38,563	19,571	10,582	9,361	55,605	1,100	16,564	2,663	46	1,87,363	1,87,703
Sale of Medicines	3,419	23	11	3,453	959	1	1,409	...	38,521	5	37,028	...	254	...	78,177	81,630
Contributions	5,500	4,860	...	10,360	92,470	82,196	1,86,036	47,517	...	8,522	2,02,737	...	10,249	100	6,29,827	6,40,187
Income from Endowments	...	...	...	...	33,755	16,578	5,499	112	...	...	272	...	...	...	56,216	56,216
Radium Institute Receipts	...	...	...	...	...	...	...	...	...	...	6,343	...	...	...	6,343	6,343
Miscellaneous	1,28,513	3	48	1,28,564	35,317	5,143	88,849	27,481	1,98,207	15,874	5,954	490	1,009	3,238	3,81,562	5,10,126
Recoveries of Service payments	2	760	...	762	59,787	6,512	4,526	1,662	348	21	2,861	97,127	26	...	1,72,870	1,73,632
	2,77,789	6,557	521	2,84,867	4,53,710	6,60,534	7,85,275	1,00,592	3,89,845	1,65,805	2,86,475	1,31,148	20,224	3,403	29,97,011	32,81,878
Deduct—Refunds	*8,403*	...	...	*8,403*	*15,409*	*13,139*	*24,275*	*530*	*2*	*5,433*	*976*	*278*	*57*	...	*60,099*	*68,502*
TOTAL	2,69,386	6,557	521	2,76,464	4,38,301	6,47,395	7,61,000	1,00,062	3,89,843	1,60,372	2,85,499	1,30,870	20,167	3,403	29,36,912	32,13,376

No. 56A.—ACCOUNT of CHARGES under MEDICAL

	Central Government.					Provincial			
	India, General.	Baluchistan.	North-West Frontier Province.	Punjab.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment	5,38,220	58,499	1,87,975	...	7,84,694	8,76,930	(a)6,30,148	8,88,799	12,41,624
Hospitals and Dispensaries	4,18,962	2,22,801	1,44,604	(g)7,200	7,93,567	33,38,282	(b)24,31,377	20,27,843	5,09,728
Grants for Medical purposes	6,12,672	...	...	...	6,12,672	23,789	10,000	1,43,515	1,18,124
Medical Colleges and Schools	220	...	28,779	...	28,999	7,66,832	5,75,187	10,47,222	1,92,754
Lunatic Asylums	15,578	3,258	...	...	18,836	2,83,930	5,47,166	6,10,151	3,23,884
X-Ray Institute	1,11,231	...	...	...	1,11,231	...	...	...	...
Radium Institute	...	...	...	...	...	...	...	...	...
Chemical Examiner	...	...	...	...	...	41,539	73,352	75,232	40,834
TOTAL CHARGES IN INDIA	16,96,883	2,84,558	3,61,358	7,200	23,49,999	53,31,902	42,67,230	48,62,762	24,26,948
CHARGES IN ENGLAND.					£	£	£	£	£
Secretary of State.									
Cost of the maintenance of Lunatics at the Cotton Hill Hospital, Stafford					83	...	...	...	...
Pay of Officers on leave from India, etc.					1,591	...	—40	1,439	198
Miscellaneous expenditure					10	...	...	...	...
Total					£ 1,684	...	—40	1,439	198
High Commissioner.									
Leave and Deputation Salaries					24,351	10,445	7,408	7,664	5,283
Passages to India					...	124	53	...	...
Stores for India					4,765	11,931	3,967	5,605	1
Government Scholarships					...	323	...	...	...
Miscellaneous—Allowances or Travelling Expenses, etc.					492	625	...	168	163
Total					£ 29,608	23,448	11,428	13,437	5,447
TOTAL CHARGES IN ENGLAND					£ 31,292	23,448	11,388	14,876	5,645
						₹	₹	₹	₹
DO. CONVERTED INTO Rs. AT £1 = ₹10					3,12,924	2,34,477	1,13,883	1,48,763	56,448
EXCHANGE ON DITTO					1,46,592	1,05,164	52,054	69,966	25,081
TOTAL MEDICAL CHARGES					28,09,515	2,34,477	44,33,167	(d) 50,81,491	25,08,477

(a) Includes Rs. 1,967 for the "allowance to Superintendent of Matheran and Mahableshwar," which is Reserved.
(b) ,, Rs. 7,310 on account of "Bombay Medical Council" which is Reserved.
(g) Represents grants-in-aid to Walker and Ripon Hospitals, Simla.

during the year ended 31st March 1924.

GOVERNMENTS.							
Transferred.							TOTAL CENTRAL AND PROVINCIAL.
Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.	
R	R	R	R	R	R	R	R
9,90,123	8,10,978	6,01,852	5,10,259	4,33,268	35,035	70,19,016	78,03,710
10,80,942	20,18,706	9,58,681	6,73,403	3,11,448	1,54,916	1,35,75,926	1,43,69,493
1,37,447	46,174	10,725	3,475	9,560	...	5,02,809	11,15,481
5,22,699	1,44,304	1,83,623	86,108	79,267	...	35,97,996	36,26,995
2,57,199	2,46,983	79,139	78,067	80,579	...	25,07,098	25,25,934
...	...	...	...	...	...	...	1,11,231
...	...	37,812	...	...	...	37,812	37,812
63,110	50,518	...	...	7,579	...	3,52,164	3,52,164
30,51,520	33,17,663	18,71,832	13,51,312	9,21,701	1,89,951	2,75,92,821	2,99,42,820
£	£	£	£	£	£	£	
...	...	...	...	...	...	...	
860	242	...	162	...	...	2,861	
24	..	...	...	...	...	24	
884	242	...	162	...	...	2,885	
2,289	6,451	3,756	3,195	2,947	...	49,438	
...	289	...	...	...	...	466	
223	899	140	37	...	...	22,803	
...	...	...	...	...	...	323	
302	514	448	37	...	...	2,257	
2,814	8,153	4,344	3,269	2,947	...	75,287	
3,698	8,395	4,344	3,431	2,947	...	78,172	
R	R	R	R	R	R	R	R
36,975	33,952	43,437	24,312	29,471	...	7,81,718	10,94,642
16,903	38,945	20,369	15,904	13,321	...	3,58,207	5,04,799
31,05,398	(f) 34,40,560	(c) 19,35,638	14,01,528	9,64,993	1,89,951	2,87,32,746	3,15,42,261

(c) Includes expenditure in Angul, which is Reserved.
(d) ,, ,, "Darjeeling and Chittagong Hill Tracts," which is Reserved.
(e) ,, ,, "Agency Tracts" which is Reserved.
(f) ,, ,, "Backward Tracts" which is Reserved.

F.—Civil Administration.

XXIII and 33—Public Health.

General.

This head was designated '$\frac{XXA}{24\text{-}B.}$—Sanitation' prior to 1921-22.

Revenue.

2. Sale proceeds of sera and vaccines form the most important item of receipt under this head.

Expenditure charged to Revenue.

3. 'Grants for Public Health Purposes' is the heaviest item of expenditure under this head. These include contributions to Local Bodies for the employment of health officers and for the development of sanitation (water-supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health funds. Expenses for combating epidemic diseases like plague, malaria, and cholera and in connection with bacteriological laboratories and Pasteur Institutes together with the cost of supervising establishments make up the great bulk of the remaining expenditure.

Expenditure not charged to Revenue.

56-A.—Capital outlay on Improvement of Public Health.

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvements.

The charges in connection with the Poona Town Planning Scheme have been charged to this head.

F. & F. F.—Civil Administration,
2 P

No. 57.—ACCOUNT of RECEIPTS under PUBLIC HEALTH during the year ended 31st March 1924.

	Central Government.	Provincial Governments.											Total Central and Provincial.
	India General.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Sera and Vaccines, etc.	1,48,917	14,820	11,871	19,329	28,994	1,18,200	16,519	16,255	49,068	39,063	...	3,14,119	4,63,036
Contributions	...	27,060	7,431	...	30,093	...	421	...	2,499	96,459	...	1,63,963	1,63,963
Income from Endowment	...	...	...	...	...	...	...	...	...	1,790	...	1,790	1,790
Miscellaneous	13,552	5,468	2,68,505	6,46,176	1,03,221	1,601	9,196	311	2,286	1,122	31	10,37,917	10,51,469
Recoveries of Service Payments	...	10,242	5,46,825	66	59,423	...	...	90	65,367	3,768	...	6,85,781	6,85,781
	1,62,469	57,590	8,34,632	6,65,571	2,21,731	1,19,801	26,136	16,656	1,19,220	1,42,202	31	22,03,570	23,66,039
Deduct -Refunds	*5,376*	*657*	*1*	*694*	*100*	*1,794*	*424*	...	...	*43*	...	*3,713*	*9,089*
TOTAL PUBLIC HEALTH RECEIPTS	1,57,093	56,933	8,34,631	6,64,877	2,21,631	1,18,007	25,712	16,656	1,19,220	1,42,159	31	21,99,857	23,56,950

No. 57A.—ACCOUNT of CHARGES of the Public Health Department during the year ended 31st March 1924.

	Central Government.					Provincial Governments.												
						Transferred.												
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.	Total Central and Provincial.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Public Health Establishment	1,22,823	8,659	42,049	...	1,73,531	6,83,939	7,54,835	7,10,050	3,38,747	2,41,653	2,78,805	3,67,998	92,432	1,08,772	21,968	35,99,199	37,72,730
Grants for Public Health purposes	1,48,691	11,600	43,750	(e)5,847	2,09,888	1,11,404	7,83,237	15,33,986	6,68,101	6,04,910	3,25,310	2,63,475	38,748	26,116	...	43,55,287	45,65,175
Expenses in connection with epidemic diseases	28,860	...	21,112	(f)36,643	86,615	60,140	58,893	1,31,997	3,28,782	1,98,014	1,50,633	1,26,499	1,20,460	2,46,664	446	14,22,528	15,09,143
Bacteriological Laboratories	2,29,340	...	...	...	2,29,340	2,27,285	64,494	14,111	...	9,384	4,030	12,667	...	10,232	...	3,42,203	5,71,543
Pasteur Institutes	...	...	...	...	...	36,518	7,192	...	...	31,214	90,493	...	...	46,912	...	2,12,329	2,12,329
Works	3,68,482	...	...	...	3,68,482	7,040	2,39,919	...	...	...	...	...	...	10,787	...	2,57,746	6,26,228
TOTAL CHARGES IN INDIA	8,98,196	20,259	1,06,911	42,490	10,67,856	(b) 11,26,326	19,08,570	(a) 23,90,144	13,35,630	10,85,175	(c) 8,49,271	(d) 7,70, 639	2,51,640	4,49,483	22,414	1,01,89,292	1,12,57,148
					£	£	£	£	£	£	£	£	£	£	£	£	£
CHARGES IN ENGLAND.																	
Secretary of State.																	
Contribution to the Tropical Diseases Bureau					250												
Contribution to the International Bureau of Public Health					269	...	...	...	...	...	...	...	...	...	...	...	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board					125	...	...	...	...	...	...	...	...	...	...	...	
Miscellaneous expenditure					137	...	...	...	...	...	...	...	...	...	...	...	
Pay of an Officer on leave from India					...	...	63	...	...	...	151	...	...	...	...	214	
TOTAL				£	781	...	63	...	...	...	151	...	...	...	...	214	
High Commissioner.																	
Leave and Deputation Salaries					4,529	1,900	6,802	476	177	...	1,256	...	...	693	...	11,304	
Miscellaneous— Travelling Expenses, etc.					142	389	...	...	...	...	...	...	...	...	...	389	
Passages to India					...	60	...	...	...	...	...	...	...	...	...	60	
Stores for India					...	1,359	817	546	555	...	195	...	...	...	...	3,472	
TOTAL				£	4,671	3,708	7,619	1,022	732	...	1,451	...	...	693	...	15,225	
TOTAL CHARGES IN ENGLAND				£	5,452	3,708	7,682	1,022	732	...	1,602	...	...	693	...	15,439	
					₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Do. CONVERTED INTO Rs. AT £1=Rs. 10					54,523	37,080	76,823	10,221	7,319	...	16,016	...	...	6,925	...	1,54,384	2,08,906
EXCHANGE ON DITTO					24,253	16,151	34,677	4,297	3,420	...	7,622	...	...	2,873		69,040	93,293
TOTAL PUBLIC HEALTH CHARGES					11,46,631	11,79,557	20,20,070	24,04,662	13,46,369	10,85,175	8,72,909	7,70,639	2,51,640	4,59,281	22,414	1,04,12,716	1,15,59,347

(a) Includes expenditure in "Darjeeling and Chittagong Hill Tracts," which is Reserved.
(b) " " "Agency Tracts," which is Reserved.
(c) " " "Backward Tracts"
(d) " " "Angul"

(e) Contribution to the Provincial Haj Committee, Bengal ₹ 2,847
" " " " Bihar and Orissa ₹ 3,000
₹ 5,847

(f) Represents Port Quarantine charges in Madras.

No. 57B.—ACCOUNT of EXPENDITURE of IMPROVEMENT of PUBLIC HEALTH NOT CHARGED to REVENUE during and to end of the year 1923-24.

	PROVINCIAL—TRANSFERRED.	
	Expenditure during the year.	Expenditure to end of the year.
GOVERNMENT OF BOMBAY.	R	R
Payment towards the Cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi.	...	8,76,265
Expenditure in connection with Karad Water Works	...	81,144
Expenditure in connection with Poona Town Planning Scheme	(a) 77,586	77,586
TOTAL CAPITAL EXPENDITURE ON PUBLIC HEALTH NOT CHARGED TO REVENUE	77,586	10,34,995

(a) Includes Rs. 19,181 and Rs. 8,405, respectively, on account of expenditure in England and exchange thereon.

XXIV and 34.—Agriculture.

General.

Receipts and charges pertaining to the Civil Veterinary Department are included under this head.

Revenue.

2. Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory at Muktesar together with those derived from the Hissar Cattle Farm in the Punjab constitute the bulk of the veterinary receipts. Agricultural and veterinary education, which is also dealt with under this head, contributes a small income in the shape of fees.

Expenditure charged to Revenue.

Under 'Agriculture' are included the cost of the Agricultural Departments, the various agricultural experiments conducted by experts, experimental and model farms established by Government for the edification of the agriculturist, agricultural education, and certain other miscellaneous charges. Charges connected with the development of co-operative credit among agriculturists are shown under a separate sub-head. Veterinary charges include besides the cost of the Civil Veterinary Department and veterinary education, the charges on account of the maintenance of veterinary hospitals and dispensaries and of breeding operations.

Expenditure not charged to Revenue.

56-B.—Capital outlay on Agricultural Improvements.

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvements.

No. 58.—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1924.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Agricultural Receipts, including receipts on account of Experimental Cultivation .	3,04,305	12,973	15,799	3,125	3,36,202	3,57,023	3,38,164	1,35,204	3,81,891	3,92,730	54,930	65,103	2,79,992	12,034	1,774	20,18,845	23,55,047
Veterinary Receipts .	5,04,229	36	135	...	5,04,400	22,362	11,560	1,97,375	1,03,663	1,72,372	168	174	2,488	3,449	...	5,13,611	10,18,011
Recoveries of Service Payments .	...	54	...	...	54	4,692	4,906	3,660	2,365	358	5,214	1,854	3,881	134	...	27,564	27,618
Miscellaneous Receipts .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	8,08,534	13,063	15,934	3,125	8,40,656	3,84,077	3,54,630	3,36,239	4,87,919	5,65,960	60,312	67,131	2,86,361	15,617	1,774	25,60,020	34,00,676
Deduct—Refunds .	...	...	...	...	...	*3,754*	*490*	*515*	*4,976*	*197*	*130*	...	*966*	*30*	...	*11,058*	*11,058*
TOTAL RECEIPTS UNDER AGRICULTURE .	8,08,534	13,063	15,934	3,125	8,40,656	3,80,323	3,54,140	3,35,724	4,82,943	5,65,763	60,182	67,131	2,85,395	15,587	1,774	25,48,962	33,89,618

No. 58-A—ACCOUNT of CHARGES under AGRICULTURE for the year ended 31st March 1924.

	Central Government.					Provincial Governments.											
						Transferred.											
	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.	Total Central and Provincial.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
AGRICULTURE.																	
Superintendence	2,29,532	...	...	...	2,29,532	89,838	88,388	4,28,458	2,59,667	64,882	87,449	63,729	1,98,023	1,01,879	...	13,73,313	16,02,845
Expert Staff	5,37,769	...	...	...	5,37,769	2,96,744	3,91,079	...	4,97,415	4,22,228	1,49,191	1,84,262	...	21,454	...	19,62,373	25,00,142
Experimental Farms	3,51,628	12,844	48,332	...	4,12,804	...	7,59,078	1,49,057	2,85,319	1,83,133	3,90,049	1,53,083	1,83,557	64,800	10,171	21,78,247	25,91,051
Agricultural Education	...	...	...	...	...	71,694	2,03,037	14,731	3,53,183	1,24,174	13,822	10,165	86,040	2,587	...	8,79,433	8,79,433
Agricultural Experiments	...	...	7,415	...	7,415	9,08,693	...	43,743	16,522	4,12,896	...	15,736	3,33,999	8,809	...	17,40,398	17,47,813
Sugarcane Breeding Station, Coimbatore.	...	...	...	43,107	43,107	...	...	...	...	...	...	...	...	...	...	...	43,107
Indian Cotton Committee	4,501	...	...	...	4,501	...	...	...	...	...	...	...	...	...	...	...	4,501
Sugar Bureau	38,446	...	...	...	38,446	...	...	...	...	...	...	...	...	...	...	...	38,446
Sericulture	...	...	...	...	...	...	...	2,03,080	...	...	...	...	...	9,803	...	2,12,883	2,12,883
Public Exhibitions and Fairs.	750	3,775	3,200	...	7,725	412	...	1,528	5,272	...	973	1,350	8,206	15	...	17,756	25,481
Botanical and other Public Gardens.	10,539	...	4,752	...	15,291	53,590	18,415	2,60,917	3,04,226	1,18,323	1,42,362	9,551	92,145	7,005	...	9,46,534	9,61,825
Miscellaneous	59,102	...	...	...	59,102	13,978	42,601	3,716	99,069	...	...	4,048	61,127	11,580	...	2,36,119	2,95,221
Total Agriculture	12,32,267	16,619	63,699	43,107	13,55,692	14,25,949	15,02,598	10,45,230	18,20,673	13,25,636	7,83,846	4,41,924	9,63,097	2,27,932	10,171	95,47,056	1,09,02,748
Veterinary Charges	7,69,819	51,200	31,324	...	8,52,343	5,41,683	4,44,805	3,57,208	3,61,049	3,53,955	4,82,276	2,29,883	2,76,385	95,521	4,642	36,47,407	44,99,750
Co-operative Credit Societies	31,436	...	...	...	31,436	6,24,318	4,24,449	4,71,736	1,84,628	4,22,726	4,79,358	2,28,120	1,76,290	70,233	...	30,81,858	31,13,294
Works	...	...	...	...	...	...	...	...	...	...	...	...	2,548	...	...	2,548	2,548
TOTAL CHARGES IN INDIA	20,33,522	67,819	95,023	43,107	22,39,471	25,91,950	23,71,852	18,74,174	23,66,350	26,02,317	17,45,480	8,99,927	14,18,320	3,93,686	14,813	1,62,78,869	1,85,18,340

CHARGES IN ENGLAND—	£	£	£	£	£	£	£	£	£	£	£	£	
Secretary of State—													
Contribution to the International Institute of Agriculture at Rome	736	...	...	...	...	...	...	...	...	...	...	...	
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	176	...	...	...	...	...	...	...	...	...	...	...	
Contribution to the Imperial Bureau of Mycology	600	...	...	...	...	...	...	...	...	...	...	...	
Advance of pay to an Officer on appointment	...	...	...	...	23	...	...	...	...	...	...	23	
Miscellaneous expenditure	50	...	...	...	...	...	33	...	...	...	...	33	
TOTAL £	1,562	...	...	...	23	...	33	...	...	...	...	56	
High Commissioner—													
Leave and Deputation Salaries	5,386	4,127	2,345	4,991 (e)	2,960	5,292	3,772	1,503	1,125	1,319	...	27,434	
Passages to India	140	55	...	...	64	40	289	...	...	...	...	448	
Miscellaneous—Allowances, Travelling Expenses, etc.	...	42	112	...	250	697	...	...	...	...	...	1,101	
Stores for India	412	1,252	1	299	2,039	6,708	3,710	9	...	...	...	14,018	
Allowances and fees for Veterinary Scholars	1,405	...	...	...	...	...	...	...	...	...	...	...	
Government Scholarships	...	...	...	...	...	...	...	139	...	...	...	139	
TOTAL £	7,343	5,476	2,458	5,290	5,313	12,737	7,771	1,651	1,125	1,319	...	43,140	
TOTAL CHARGES IN ENGLAND £	8,905	5,476	2,458	5,290	5,336	12,737	7,804	1,651	1,125	1,319	...	43,196	
	R	R	R	R	R	R	R	R	R	R	R	R	
DITTO CONVERTED INTO Rs. AT £1=Rs. 10	89,054	54,761	24,581	52,899	53,366	1,27,370	78,035	16,509	11,247	13,189	...	4,31,957	5,21,011
EXCHANGE ON DITTO	42,316	25,179	10,743	24,530	23,747	57,361	33,990	7,645	4,978	6,176	...	1,94,349	2,36,665
TOTAL CHARGES UNDER AGRICULTURE	23,70,841	26,71,890 (a)	24,07,176	19,51,603 (b)	24,43,468	27,87,048	18,57,505 (c)	9,24,081 (d)	14,34,545	4,13,051	14,813	1,69 05,175	1,92,76,016

(a) Includes expenditure in "Agency Tracts" which is Reserved.
(b) " " " "Darjeeling and Chittagong Hill Tracts" which is Reserved.
(c) " " " "Backward Tracts" which is Reserved.
(d) " " " "Angul" which is Reserved.
(e) " £1,083 classified as 'Reserved'.

No. 58B.—ACCOUNT of CAPITAL EXPENDITURE on AGRICULTURAL IMPROVEMENTS NOT CHARGED to REVENUE during and to end of the year 1923-24.

	PROVINCIAL—TRANSFERRED.	
	Government of Bombay.	Government of United Provinces.
	₹	₹
Cost of acquisition of land for the Agricultural College, Poona . . .	94,776	...
TOTAL EXPENDITURE DURING 1923-24 .	94,776	...
TOTAL EXPENDITURE TO END OF 1923-24 .	94,776	(a) 20,000

(a) Represents expenditure incurred in 1922-23 in connection with the purchase of land for the extension of the Sugarcane Farm at Shahjahanpur.

XXV and 35—Industries.

This was constituted a distinct major head with effect from the accounts for 1921-22 in view of the growing importance of the expenditure. Prior to that date, it appeared as a minor head under the head 'Scientific and Miscellaneous Departments'. Besides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Madras, Bengal, the Punjab, N W. F. Province and the Central Provinces, the Schools of Arts have come under the Industries Department.

EXPENDITURE NOT CHARGED TO REVENUE.

56-C.—Capital outlay on Industrial Development.

This is one of the new Capital Major heads opened in the accounts for 1923-24 for the exhibition of capital outlay on certain Industrial Development Schemes in Madras and the Punjab.

No. 59.—ACCOUNT of RECEIPTS under INDUSTRIES for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of the Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of the Central Provinces.	Government of Assam.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Industries :—															
Receipts from Industrial Operation, etc.	...	...	...	...	2,40,710	2,388	26,229	63,681	...	...	19,945	24,410	5,206	3,82,519	3,82,519
Cinchona Plantations	...	...	...	...	5,30,037	...	5,57,050	...	...	...	...	...	...	11,37,087	11,37,087
Fisheries	...	...	...	...	2,67,962	...	...	...	4,926	...	...	...	...	2,72,888	2,72,888
Fees, etc., from Evening classes for Mining Education in Mining Centres	...	...	...	...	...	...	2,750	...	...	...	...	...	...	2,750	2,750
Recoveries of Service Payments	...	...	...	...	11,516	480	4	2,896	90	...	...	3,038	...	18,024	18,024
Other Receipts	...	...	420	420	70,529	1,328	...	...	24,649	2,026	6,096	...	43	1,04,671	1,05,091
	...	...	420	420	11,70,754	4,196	5,86,033	66,527	29,665	2,026	26,041	27,448	5,249	19,17,939	19,18,359
Deduct—Refunds	...	...	...	...	*8,776*	...	*1,766*	*127*	*569*	...	...	...	...	*11,238*	*11,238*
TOTAL RECEIPTS UNDER INDUSTRIES	...	...	420	420	11,61,978	4,196	5,84,267	66,400	29,096	2,026	26,041	27,448	5,249	19,06,701	19,07,121

No. 59-A.—ACCOUNT of CHARGES under INDUSTRIES during

	CENTRAL GOVERNMENT.				PROVINCIAL					
					GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
CHARGES IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Industries—										
Direction	...	...	...	...	...	96,622	...	63,405	...	2,21,589
Superintendence	...	...	...	...	...	2,13,526	...	23,900	...	...
Industrial Education	...	...	...	...	...	3,29,249	...	25,216	8,466 (a)	2,54,420
Industrial Development	...	...	...	...	...	3,32,380	...	23,783	...	56,380
Miscellaneous	12,205	...	...	12,205	...	5,584	...	4,322	...	16,905
Amount payable to the Punjab Government for staff employed at Delhi	4,534	...		4,534	...	...	...		...	...
Total	16,739	...	...	16,739	...	9,77,361	...	1,40,626	8,466	5,49,294
Cinchona Plantations	...	...	...	...	2,71,986	...	...	...	2,97,408	...
Fisheries	...	...	...	...	...	2,46,037	...	2,507	...	23,887
Drug Manufacture	1,278	...	...	1,278	...	...	...	...	...	...
School of Mines and Geology	1,121	...	...	1,121	...	...	...	...	...	...
Electrical Adviser and establishment	...	...	...	...	...	...	...	...	55,846	...
Works	...	...	...	...	...	6,919	...	...	...	...
TOTAL CHARGES IN INDIA	19,138	...	...	19,138	2,71,986	12,30,317	...	1,43,133	3,61,720	5,73,181
					15,02,303		1,43,133		9,34,901	
CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	£
Secretary of State.										
Pay during voyage home of Marine Biologist on termination of appointment	...	...	...	...	...	41	...	...		
High Commissioner.										
Leave and Deputation Salaries	1,937	...	500	...	962	119	1,868			
Expenses connected with the recruitment and passage to India of a Professor for the Engineering College, Patna	..	...	...	...	...	...	...			
Expenses connected with the recruitment of a Vice-Principal for the Mayo School of Arts	...	...	...	...	...	...	...			
Grant to International Electro-Technical Commission in England	100	...	...	...	...	...	...			
Passages to India	...	...	42	...	...	...	...			
Expenses incurred on account of an Officer on Deputation in connection with British Empire Exhibition, 1924	...	...	...	...	469	...	...			
Miscellaneous.—Allowances or Travelling Expenses, etc.	134	...	81	...	...	...	...			
Stores for India	1	296	7,614	...	320	2,890	267			
Government Scholarships	590	...	1,595	...	...	...	372			
Expenses incurred in connection with the British Industries Fair, 1923, etc.	...	...	...	...	...	...	...			
Total £	2,762	296	9,832	...	1,751	3,009	2,507			
TOTAL CHARGES IN ENGLAND £	2,762	296	9,832	...	1,792	3,009	2,507			
	₹	₹	₹	₹	₹	₹	₹			
DITTO CONVERTED INTO Rs. AT £1=Rs. 10	27,614	2,961	98,314	...	17,924	30,084	25,080			
EXCHANGE ON DITTO	12,530	1,445	45,760	...	8,125	13,040	11,533			
	59,282	2,76,392	13,74,391	...	1,69,182	4,04,844	6,09,794			
TOTAL CHARGES UNDER INDUSTRIES Rs.		16,50,783		1,69,182		10,14,638				

(a) Represents Expenditure in Darjeeling and Chittagong Hill Tracts which is Reserved.

the year ended 31st March 1924.

GOVERNMENTS.

Government of United Provinces		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Total.	Total Central and Provincial.
Reserved.	Transferred	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	1,47,093	...	78,330	(b)14,300	1,500	...	1,11,078	...	41,259	...	...	7,75,176	7,75,176
...	...	...	8,084	...	...	...	7,804	...	...	...	19,298	2,72,612	2,72,612
...	8,82,738	...	5,00,851	...	32,069	(c)6,531	3,73,819	...	1,37,645	...	64,104	26,15,108	26,15,108
...	...	...	66,184	...	18,930	...	85,877	...	52,702	...	500	6,36,736	6,36,736
...	...	...	12,821	...	12,648	...	...	...	11,077	...	...	63,357	75,562
...	...	...	...	...	...	...	...	...	...	...	...	...	4,534
...	10,29,831	...	6,66,270	14,300	65,147	6,531	5,78,578	...	2,42,683	...	83,902	43,62,989	43,79,728
...	...	...	...	...	...	...	...	...	...	...	...	5,69,394	5,69,394
...	...	...	51,792	...	...	...	7,740	...	...	...	...	3,31,963	3,31,963
...	...	...	...	...	...	...	...	...	...	...	...	...	1,278
...	...	...	...	...	...	...	...	...	...	...	...	...	1,121
...	...	...	...	...	...	...	...	20,469	...	...	...	76,315	76,315
...	...	...	...	...	...	...	...	...	...	...	...	6,919	6,919
...	10,29,831	...	7,18,062	14,300	65,147	6,531	5,86,318	20,469	2,42,683	...	83,902	53,47,580	53,66,718
10,29,831		7,18,062		79,447		5,92,849		2,63,152		83,902			
£	£	£	£	£	£	£	£	£	£	£	£	£	
...	...	...	...	...	...	...	...	...	...	...	...	41	
...	1,503	...	1,172	...	...	...	596	...	...	...	...	6,725	
...	...	...	...	...	...	...	71	...	...	...	...	71	
...	...	...	17	...	...	...	...	...	...	...	...	17	
...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	42	
...	...	...	...	...	1,768	...	...	...	...	...	...	2,237	
...	13	...	...	...	...	...	...	...	...	...	...	94	
...	9	...	7,637	...	...	...	18	...	55	...	...	19,106	
...	532	...	603	...	...	...	645	...	...	...	...	3,747	
...	...	...	105	...	—32	...	...	...	...	...	...	73	
...	2,062	...	9,534	...	1,736	...	1,330	...	55	...	...	32,112	
...	2,062	...	9,534	...	1,736	...	1,330	...	55	...	...	32,153	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
...	20,622	...	95,838	...	17,360	...	13,307	...	547	...	...	3,21,537	3,49,151
...	9,744	...	42,900	...	7,902	...	6,251	...	225	...	...	1,46,925	1,59,455
...	10,60,197	...	8,56,300	14,300	90,409	6,531	6,05,876	20,469	2,43,455	...	83,902		
10,60,197		8,56,300		1,04,709		6,12,407		2,63,924		83,902		58,16,042	58,75,324

(b) Represents expenditure in respect of Labour Officer which is Reserved.
(c) Represents expenditure in Angul.

No. 59-B.—ACCOUNT of CAPITAL EXPENDITURE on INDUSTRIAL DEVELOPMENT NOT CHARGED to REVENUE during and to end of the year 1923-24.

	GOVERNMENT OF MADRAS.	GOVERNMENT OF PUNJAB.
	Reserved.	Transferred.
Cinchona Plantation :—	R	R
Purchase of seeds, manure, etc.	32,669	...
Capital Outlay on :—		
Model Tannery	...	37,501
Model Dyeing School Factory	...	24,213
TOTAL EXPENDITURE DURING 1923-24	32,669	61,714
TOTAL EXPENDITURE TO END OF 1923-24	32,669	61,714

36.—Aviation.

This is one of the four heads into which the old head in use before 1921-22, *viz.*, 'Scientific and Miscellaneous Departments', has been split up. Charges in connection with *civil* aviation appear under this head. Military aviation is dealt with under 'Army'. Expenditure on buildings and other works carried out through the agency of the Public Works Department is like that on medical and educational buildings debited under '41—Civil Works'. Any charges in connection with the aerial mail service are taken to 'Posts and Telegraphs'.

No. 60.—ACCOUNT of CHARGES on CIVIL AVIATION during the year ended 31st March 1924.

	India General.	Burma.	TOTAL.
CHARGES IN INDIA.	R	R	R
Pay of Officers	8,100	...	8,100
Pay of Establishment	119	...	119
Allowances, Honoraria, etc.	319	...	319
Supplies and Services	1,675	290	1,965
Contingencies	611	...	611
Civil contribution to Royal Air Force	1,000	...	1,000
Works	4,340	...	4,340
TOTAL CHARGES IN INDIA	16,164	290	16,454
CHARGES IN ENGLAND.			
Secretary of State.			
Contribution for two years to the International Commission for Air Navigation. £ 300			
Miscellaneous expenditure £ 4			
£ 304			
DITTO CONVERTED INTO Rs. AT £1=Rs. 10			3,038
EXCHANGE ON DITTO			1,333
TOTAL CHARGES UNDER CIVIL AVIATION			20,825

XXVI and 37.—Miscellaneous Department.

This is the last of the four heads into which the old head, "Scientific and Miscellaneous Departments," has been split up from the year 1921-22. Under the present head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups, *viz.*, "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous," are enumerated in Account No. 61A. It need only be mentioned here that the charges on account of the Decennial Census are classified under a separate minor head "Census" under the group "Statistics".

No. 61.—ACCOUNT of RECEIPTS FROM MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1924.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces.	Government of Assam.	Total.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Labour and Emigration :—																
Emigration Fees . .	...	...	...	(a) 2,04,429	2,04,429	...	...	...	...	...	...	...	...	...	...	2,04,429
Miscellaneous :—																
Examination Fees . .	7,527	140	...	(b)14,432	22,099	2,59,726	28,710	13,841	11,925	4,085	471	...	1,355	...	3,20,113	3,42,212
Patent Fees . . .	1,41,074	...	...	...	1,41,074	...	...	...	...	...	...	...	...	...	...	1,41,074
Sale of Stores and Materials	2,14,619	...	46	...	2,14,665	...	...	27	...	...	...	...	...	...	27	2,14,692
Fees for the Inspection of Steam Boilers . . .	...	...	...	...	...	49,530	1,24,821	105	38,045	26,674	38,495	...	32,342	...	3,10,012	3,10,012
Registration of Joint Stock Companies . . .	3,122	...	235	(c)1,71,362	1,74,719	...	...	...	...	...	...	...	...	...	...	1,74,719
British Empire Exhibition .	1,35,111	...	...	(d) 52,036	1,87,147	53,926	13,431	57,681	53,833	31,047	...	...	...	...	2,09,918	3,97,065
Miscellaneous . . .	4,37,509	73	...	(e)12,275	4,49,857	69,936	35,646	2,770	2,873	6,846	3,699	109	452	1,778	1,24,159	5,74,016
Miscellaneous receipts of the I. S. Department . .	5,69,650	...	...	...	5,69,650	...	...	...	...	...	...	...	...	...	...	5,69,650
	15,08,612	213	281	4,54,534	19,63,640	4,33,168	2,02,608	74,424	1,06,676	68,652	42,665	109	34,149	1,778	9,64,229	29,27,869
Deduct—Refunds .	*3,752*	*50*	*7*	(f) *4,345*	*8,154*	*1,978*	*1,661*	*430*	*2,762*	*34,790*	*5*	*17*	*130*	*2*	*41,775*	*49,929*
TOTAL RECEIPTS FROM MISCELLANEOUS DEPARTMENTS	15,04,860	163	274	4,50,189	19,55,486	4,31,190	2,00,947	73,994	1,03,914	33,862	42,660	92	34,019	1,776	9,22,454	28,77,940

(a)

	₹
Madras	1,81,413
Bombay	3
Bengal	4,161
Assam	18,852
Total	2,04,429

(b)

	₹
Madras	3,238
Bombay	139
Bengal	6,034
United Provinces	976
Punjab	1,867
Burma	573
Bihar and Orissa	110
Central Provinces	990
Assam	505
Total	14,432

(c)

	₹
Madras	29,528
Bombay	30,710
Bengal	67,390
United Provinces	10,126
Punjab	14,425
Burma	9,962
Bihar and Orissa	2,812
Central Provinces	3,862
Assam	2,547
Total	1,71,362

(d)

	₹
Madras	52,036

(e)

	₹
Madras	98
Bombay	11,962
United Provinces	215
Total	12,275

(f)

	₹
Madras	44
Bengal	4,266
Assam	35
Total	4,345

No. 61A.—ACCOUNT of CHARGES of MISCELLANEOUS DEPARTMENTS

	CENTRAL GOVERNMENT.					PROVIN					
	India, General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total.	Government of Madras.		Government of Bombay.		Government of Bengal.	
						Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CHARGES IN INDIA.											
Labour and Emigration—											
Emigration	38,358	...	...	(a)98,641	1,36,999	...	...	...	...	...	...
Inspector of Factories	175	...	...	...	175	59,001	...	25,413	...	1,10,974	...
Total	38,533	...	...	98,641	1,37,174	59,001	...	25,413	...	1,10,974	...
Inspections and Tests—											
Inspector of Explosives	87,621	...	...	...	87,621	...	...	...	...	...	...
Inspector of Steam Boilers	...	...	...	...	...	60,108	...	1,92,780	...	...	...
Electrical Inspector	1,350	...	...	...	1,350	34,617	...	...	...	...	...
Total	88,971	...	...	...	88,971	94,725	...	1,92,780	...	...	...
Statistics—											
Census	57,521	1,709	...	(b) 37,771	97,001	...	...	...	...	...	...
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	...	...	1,872	...
Provincial Statistics	...	1,381	2,482	...	3,863	200	24,471	682	...	27,375	1,032
Bureau of Commercial Intelligence including Statistics	2,57,491	...	...	...	2,57,491	...	...	...	...	...	...
Total	3,15,012	3,090	2,482	37,771	3,58,355	200	24,471	682	...	29,247	1,032
Miscellaneous—											
British Empire Exhibition	96,843	...	...	...	96,843	...	59,254	...	1,38,330	10,507	...
Ethnographical Survey	...	...	...	...	...	...	...	114	...	...	...
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	...	...	...	...	6,200	...
Examinations	27,749	1,337	200	(c)324	29,610	12,522	2,22,276	12,001	8,805	7,456	...
Imperial Library	68,922	...	...	...	68,922	...	...	...	...	...	...
Controller of Patents and Designs	63,060	...	...	...	63,060	...	...	...	...	...	...
Actuary to the Government of India	32,018	...	...	...	32,018	...	...	...	...	...	...
Indian War Memorial	16,837	...	...	...	16,837	...	...	...	...	...	...
Registrar of Joint Stock Companies	1,569	...	...	(d) 1,18,657	1,20,226	...	...	...	...	...	...
Stores Department (e)	9,22,713	...	...	...	9,22,713	...	...	...	...	...	...
Miscellaneous	...	...	10	...	10	7,99,926	...	2,14,791	...	30,544	33,798
Total	12,29,711	1,337	210	1,18,981	13,50,239	8,12,448	2,81,530	2,26,906	1,47,135	54,707	33,798
TOTAL CHARGES IN INDIA	16,72,227	4,427	2,692	2,55,393	19,34,739	9,66,374	3,06,001	4,45,781	1,47,135	1,94,928	34,830
						12,72,375		5,92,916		2,29,758	
CHARGES IN ENGLAND.					£	£	£	£	£	£	£
Secretary of State.											
Charges against the Literary Grant and miscellaneous expenditure					3,672	...	...	...	...	...	...
Pay of Officers on leave from India					237	...	...	...	...	...	...
Total				£	3,909	...	...	...	...	...	...
High Commissioner.											
Leave and Deputation Salaries					5,150	1,038	...	111	...	477	...
Passages to India					119	...	...	...	...	...	...
Miscellaneous—Allowances or Travelling Expenses, etc.					309	...	...	...	...	...	...
Stores for India					3,299	82	...	...	...	...	...
Indian Trade Commissioner for East Africa					99	...	...	...	...	...	...
Do. do. London					4,117	...	...	...	...	...	...
Expenditure in connection with the British Empire Exhibition, 1924					127,974	...	6,407	...	...	...	203
Total				£	141,067	1,120	6,407	111	...	477	203
TOTAL CHARGES IN ENGLAND				£	144,976	1,120	6,407	111	...	477	203
					₹	₹	₹	₹	₹	₹	₹
Do. CONVERTED INTO Rs. AT £1=Rs. 10					14,49,761	11,198	64,071	1,110	...	4,773	2,024
EXCHANGE ON DITTO					6,48,952	5,299	27,384	714	...	2,107	874
					40,33,452	9,82,871	3,97,456	4,47,605	1,47,135	2,01,808	37,728
TOTAL CHARGES OF MISCELLANEOUS DEPARTMENTS						13,80,327		5,94,740		2,39,536	

(a) Punjab 14,118; Madras 17,579; Bombay 1,622; Bengal 35,959; Burma 7,565; Bihar and Orissa ...; Assam 21,798; Total 98,641

(b) Madras 42; Bombay 305; Bengal —188; Punjab 7,111; Burma 22,617; Bihar and Orissa 592; Central Provinces 7,292; Assam ...; Total 37,771

(c) Relates to United Provinces

(d) Madras 29,916; Bombay 33,875; Bengal 35,666; United Provinces 11,925; Punjab 2,602; Burma 2,124; Bihar and Orissa 261; Central Provinces 2,288; Total 1,18,657

(e) Includes charge of the Metallurgical Inspector and Alipur Test House hitherto shown under the group 'Inspections and Tests'.

for the year ended 31st March 1924.

CIAL GOVERNMENTS.

Government of United Provinces		Government of Punjab.		Government of Burma.		Government of Bihar & Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Shan States Federation.	Total.	Total Central and Provincial.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	...	...	...	...	...	...	365	...	...	...	...	365	1,37,364
22,317	...	27,163	...	55,929	...	21,417	...	14,657	...	13,262	..	...	3,50,133	3,50,308
22,317	...	27,163	...	55,929	...	21,417	...	15,022	...	13,262	...	...	3,50,498	4,87,672
...	...	...	...	...	...	...	...	...	...	...	...	...	...	87,621
44,206	...	20,303	...	12,007	...	...	...	45,174	...	...	...	...	3,74,578	3,74,578
...	...	...	...	...	...	...	...	...	...	...	...		34,617	35,967
44,206	...	20,303	...	12,007	...	...	...	45,174	...	...	...	...	4,09,195	4,98,166
...	...	...	...	...	...	...	...	...	...	...	...	...	...	97,001
...	...	...	...	...	...	...	...	...	...	...	...	...	1,872	1,872
37,248	...	...	2,511	50,463	15,779	18,655	...	13,009	11,500	...	5,326	4,098	2,12,349	2,16,212
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,57,491
37,248	...	...	2,511	50,463	15,779	18,655	...	13,009	11,500	...	5,326	4,098	2,14,221	5,72,576
...	78,396	...	97,330	...	6,21,148	...	71,273	...	...	...	...	...	10,76,238	11,73,081
...	...	...	...	...	...	...	...	...	...	180	...	...	294	294
...	3,349	...	...	...	...	...	...	3,500	...	...	...	...	13,049	13,049
10,486	...	6,244	...	15,168	...	3,401	...	60	...	748	...	...	2,99,167	3,28,777
...	...	...	...	...	...	...	...	...	...	...	...	...	...	68,922
...	...	...	...	...	...	...	...	...	...	...	...	...	...	63,060
...	...	...	...	...	...	...	...	...	...	...	...	...	...	32,018
...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,837
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,20,226
...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,22,713
...	24,483	...	17,460	...	...	...	...	...	..	81	...	...	11,21,063	11,21,073
10,486	1,06,208	6,244	1,14,790	15,168	6,21,148	3,401	71,273	3,560	...	1,009	...	..	25,09,811	38,80,050
1,14,257	1,06,208	53,710	1,17,301	1,33,567	6,36,927	43,473	71,273	76,765	11,500	14,271	5,326	4,098	34,88,725	54,18,464
2,20,465		1,71,011		7,70,494		1,14,746		88,265		19,597				
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	238	...	173	123	...	...	...	...	...	...	...	...	2,160	
...	...	...	...	72	...	...	...	...	...	...	...	...	72	
...	9	...	...	26	...	...	...	...	...	...	...	...	35	
...	58	...	...	...	...	...	...	...	...	...	...	...	140	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	6,226	...	2,722	...	...	...	150	...	...	...	...	...	15,708	
...	6,531	...	2,895	221	...	...	150	...	...	...	...	...	18,115	
...	6,531	...	2,895	221	...	...	150	...	...	...	...	...	18,115	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
...	65,313	...	28,956	2,206	...	...	1,500	...	...	...	...	..	1,81,151	16,30,912
...	28,679	...	12,623	986	...	...	605	...	...	...	...	...	79,272	7,28,224
1,14,257	2,00,200	53,710	1,58,880	1,36,759	6,36,927	43,473	73,379	76,765	11,500	14,271	5,326	4,098	37,44,148	77,77,600
3,14,457		2,12,590		7,73,686		1,16,852		88,265		19,597				

F.—Civil Administration.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Section G.—Currency and Mint.

Revenue, Rs. 3,12,73,991. Expenditure, Rs. 99,07,398.

Major Head.	No. of Account.	Details of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
Currency . . .	62	Receipts	317	...	2,95,39,974	...
„ . . .	62A	Expenditure	319	...	...	83,52,751
Mint . . .	63	Receipts and charges . . .	321	...	17,34,017	15,54,647
„ . . .	63A	Statement of Appropriation of Profit on Bronze and Nickel Coinage Account.	322	...	...	...
„ . . .	64	Statement of Coinage Operations . .	323	...	...	...
		Total .			3,12,73,991	99,07,398

This Section was opened for the first time in the accounts for 1921-22 for bringing together in one place all the financial operations connected with the currency policy of the Government of India, formerly shown in two separate Sections, *viz.* :—

(1) Currency, under "Section D—Civil Departments."

(2) Mint, under "Section C—Post Office, Telegraphs and Mint."

XVII and 38—Currency.

This major head has been opened in the accounts since 1921-22 to bring together the various transactions relating to the Currency Department which were prior to that date scattered over different major heads, *viz.* :—

Nature of transaction.	Major head under which classified prior to 1921-22.
RECEIPTS.	
(1) Profits on Note circulation . .	Interest.
(2) Premium on bills . . .	Miscellaneous.
(3) Gain by exchange on local transactions.	
(4) Value of old currency notes assumed to be no longer in circulation.	
(5) Value of unclaimed currency notes	
EXPENDITURE.	
(6) Currency establishments . .	General Administration.
(7) Charges for remittance of treasure	Miscellaneous (Charges for remittance of treasure within the remitting district were debited to 'Land Revenue'.)
(8) Loss on note and specie remittances.	
(9) Loss by exchange on local transactions.	

Of these, item (1) represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were earmarked for the reduction of created securities in the Paper Currency Reserve by the Paper Currency Amendment Act, XLV of 1920; the Indian Finance Act of 1924, however, suspended this provision temporarily till 31st March 1925 and credit for the interest has accordingly been taken to Revenue in the year 1923-24. Item (2) arises in connection with the sale of supply bills between places where there is no Office of the Imperial Bank. Item (9) has been transferred to the head "Miscellaneous" with effect from 1924-25. The other items do not call for detailed explanation.

No. 62.—ACCOUNT of RECEIPTS of the CURRENCY DEPARTMENT for the year ended 31st March 1924.

	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Profits on Note Circulation—													
Interest realised in India in the year on the Securities of the Government of India purchased under the authority of Section 19, and in respect of issues of Currency Notes against bills of exchange under Section 20 of Act X of 1923	2,70,88,717	...	...	...	...	...	...	...	...	...	...	...	2,70,88,717
Gain by Exchange on Local Transactions.	28,939	...	...	...	...	...	...	328	...	...	...	...	29,267
Premium on Bills . . .	24,612	1,649	7,288	4,355	50,796	11,786	7,014	2,004	30,222	6,796	4,174	1,281	1,51,977
Value of old Currency Notes assumed to be no longer in circulation.	14,000	...	657	3,100	5,850	...	1,950	1,750	170	...	...	...	27,477
Value of unclaimed Currency Notes .	77,812	...	1,413	24,511	10,614	...	11,028	19,295	1,589	...	...	...	1,46,262
Miscellaneous	147	...	...	5,637	227	...	3,424	...	4,234	1,336	101	109	15,215
Total .	2,72,34,227	1,649	9,358	37,603	67,487	11,786	23,416	23,377	36,215	8,132	4,275	1,390	2,74,58,915
Deduct—Refunds including Refunds of Value of old Currency Notes.	*23,729*	...	...	*15,437*	*11,011*	...	*10,342*	*10,704*	*1,739*	...	...	*47*	*73,009*
TOTAL RECEIPTS IN INDIA . .	2,72,10,498	1,649	9,358	22,166	56,476	11,786	13,074	12,673	34,476	8,132	4,275	1,343	2,73,85,906

RECEIPTS IN ENGLAND.

Secretary of State.

	£	
Paper Currency Reserve Investment :—		
Discount on British Treasury Bills	148,445	
TOTAL RECEIPTS IN ENGLAND		
DITTO CONVERTED INTO Rs. AT £1 = Rs. 10		14,84,451
EXCHANGE ON DITTO		6,69,017
TOTAL RECEIPTS OF THE CURRENCY DEPARTMENT		2,95,39,974

NOTE.—Amount of Securities held in the Paper Currency Reserve on the 31st March 1924 was as follows :—

	Amount.	Cost Price.	Amount.	Cost Price.
	£	£	₹ (a)	₹ (a)
In England.				
British Treasury Bills	14,110,000	13,999,480	14,11 00,000	13,99, 4,800
In India.				
5½ per cent. Rupee Loans	...	...	8,15,95,000	8,00,00,000
3 „	...	...	2,04,86,500	1,99,99,946
Indian Treasury Bills	...	...	49,65,00,000	47,52,75,000
			59,85,81,500	57,52,74,946
TOTAL			73,96,81,500	71,52,69,746

(a) Converted into Rs. at £1=Rs. 10.

No. 62A.—ACCOUNT of CHARGES of the CURRENCY DEPARTMENT and of NET PROFIT or LOSS for the year ended 31st March 1924.

CHARGES IN INDIA.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CONTROLLER AND DEPUTY CONTROLLERS OF THE CURRENCY—													
Pay of Officers	1,14,917	...	...	...	35,462	...	...	...	...	...	...	...	1,50,379
Pay of Establishment	1,44,319	...	...	...	31,745	...	...	...	...	...	...	...	1,76,064
Allowances, Honoraria, etc.	15,909	...	...	...	2,305	...	...	...	...	...	...	...	18,214
Contingencies	26,228	...	...	...	8,812	...	...	...	...	...	...	...	35,040
TOTAL	3,01,373	...	...	...	78,324	...	...	...	...	...	...	...	3,79,697
CURRENCY OFFICES—													
Pay of Officers	40,901	...	...	14,509	47,235	...	20,956	24,935	13,641	...	...	...	1,62,177
Pay of Establishment	4,49,623	...	...	1,34,168	2,52,403	...	71,614	87,332	1,21,789	...	...	...	11,17,429
Allowances, Honoraria, etc.	10,791	...	...	7,440	27,240	...	9,947	2,758	37,737	...	...	...	95,913
Supplies and Services	23,739	...	...	...	...	...	6,785	1,519	550	...	...	...	32,593
Contingencies	33,392	...	...	12,392	42,776	...	20,068	11,968	13,399	...	...	...	1,53,985
Charges payable to other Governments, Departments, etc.	...	...	...	...	...	...	...	1,332	...	...	...	...	1,332
TOTAL	5,58,446	...	...	1,68,509	3,89,654	...	1,29,360	1,30,344	1,87,116	...	...	...	15,63,429
Charges for Remittance of Treasure	1,11,198	368	3,020	1,25,245	1,46,880	47,097	1,81,680	63,955	57,538	64,175	27,318	28,363	8,56,837
Loss by Exchange on Local Transactions	11,533	...	...	...	...	...	...	5,019	...	...	...	...	16,552
Loss on Note and Specie Remittances	1,35,755	...	...	...	77	...	...	...	...	...	...	...	1,35,832
TOTAL CHARGES IN INDIA	11,18,305	368	3,020	2,93,754	6,14,935	47,097	3,11,040	1,99,318	2,44,654	64,175	27,318	28,363	29,52,347

	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Charges in England—				
Outfit allowance, and advance of pay, of an Officer on special temporary appointment to the Currency Department	217	...	217	
Engraving portraits for currency notes, and miscellaneous expenditure	347	...	347	
Leave and Deputation Salaries	...	3,780	3,780	
Subsistence Allowance, etc., of Officers on Deputation	...	329	329	
Passages to India	...	114	114	
Stores for India (cost of note forms, etc.)	...	363,698	363,698	
Total charges in England	564	367,921	368,485	
Do. converted into Rs. at £1=Rs. 10				36,84,849
Exchange on ditto				17,15,555
Total charges under the head Currency				83,52,751

	R	
Charges on account of the Currency Department falling under other Heads of Service:—		
Pensions and Gratuities	41,660	
Value of Stationery supplied	5,983	
Value of Printing executed by Government Press	39,877	
Repairs of Buildings and other Public Works Charges connected with the Department	49,523	
Total		1,37,043
Total charges of the Currency Department		84,89,794
Total Receipts as per Account No. 62		2,95,39,974
Net profit in 1923-24		2,10,50,180

XXVIII and 39—Mint.

General.

2. The Indian mints produce, for circulation in India, silver, bronze and nickel coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. The net profit on silver coinage is for the present used to build up the Gold Standard Reserve and does not enter the revenue accounts of Government which receive full credit for the profits on bronze and nickel coinage under the head 'Mint.'

Revenue.

3. *Percentage chargeable on the coinage of new rupees.*—The net profits on new coinage of silver go to the Gold Standard Reserve. To arrive at these profits, it is necessary to deduct from the face value of the coins produced not only the cost price and freight of the silver coined but also the estimated cost of production in the mint. A fixed deduction of two per cent. on the face value of the rupees coined is made for this purpose and credited to 'Mint' as a set off against some part of the charges debited under the expenditure head. There were no receipts under this head during 1923-24 as apart from the recoinage of old coins no new coinage of silver was undertaken during that year.

Profit on circulation of bronze and nickel coins.—This represents the profit on the net amount passed into circulation during the year *less* the loss on destruction of old coins. In years in which there is a net return of these coins from circulation into Government depôts, there will be no profit but a loss which will appear under the expenditure head. The process of accounting by which this profit or loss is calculated is set forth in Account No. 63-A.

Fees for coining dollars, etc.—These are fees levied from Foreign Administrations to cover the cost of production of the coinage undertaken for them by the Indian mints. Statistics of this foreign as well as the Indian coinage for the year 1923-24 are given in Account No. 64. No credits, however, appeared under this head in the accounts for 1923-24.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

Expenditure.

4. The mint expenditure is set forth under the various descriptive heads in Account No. 63.

5. The head "Extra establishment and extra hour's pay" covers the cost of all temporary establishments employed in the mints and for all overtime pay whether for fixed or for temporary establishments. The number of hands employed depends almost entirely on the quantity of coinage in hand, but it does not vary in proportion to the coinage, as the greater the output up to the normal capacity of the mint the less is the cost per lakh. The greater number of the men are now employed in the gold melting and refining departments.

6. The charges debited to the head "Loss of weight in recoining old coins" under "Loss on coinage", relate to the difference between the face value of light weight silver coins withrawn from circulation for recoinage and the value at Re. 1 per standard tola, and represent the wear of coins put into circulation. Under "Loss of weight in coining silver" is debited the loss arising in connection with the technical operations to which bullion is subjected in the mints. It also includes the loss due to the amount of dirt on withdrawn coins which is weighed in at first as silver but disappears in the process of melting. The head "Cost of copper alloy" shows the cost of copper used for reducing fine silver to the fineness required for coinage.

No. 63.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, for the Year ended 31st March 1924.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS IN INDIA	₹	₹	₹	₹
Other Gain on Silver Coinage Operations	10,618	4,718	15,336	
Profit on Circulation of Nickel Coins (See Acct. No. 63-A)	...	15,03,708	15,03,708	
Assay Fees	1,614	12,587	14,201	
Miscellaneous Receipts	52,860	1,47,867	2,00,727	
TOTAL INDIA	65,092	16,68,880	17,33,972	17,33,972
RECEIPTS IN ENGLAND.				
Secretary of State.				
			£	
Proceeds of sale of Indian coins sent home for assay			3	
Do. converted into Rs. at £1 = Rs. 10				31
Exchange on Ditto				14
TOTAL RECEIPTS UNDER THE HEAD "MINT"				17,34,017

	Calcutta.	Bombay.	TOTAL.	
CHARGES IN INDIA.	₹	₹	₹	₹
MINT AND ASSAY MASTERS' ESTABLISHMENT AND CONTINGENCIES :—				
Pay of Mint Officers	43,065	49,181	92,246	
Mint Master's Establishment	49,273	30,474	79,747	
Bullion Establishment	26,107	29,638	55,745	
Operative Establishment	64,054	81,199	1,45,253	
Assay Establishment	15,612	23,637	39,249	
Extra Establishment and Extra Hours Pay	1,20,504	1,38,613	2,59,117	
Allowances, Honoraria, etc.	3,456	22,436	25,892	
Supplies and Services	2,908	1,626	4,534	
Contingencies	1,15,569	20,230	1,35,799	
TOTAL	4,40,548	3,97,034	8,37,582	
LOSS ON CIRCULATION OF BRONZE AND COPPER COINS (SEE ACCOUNT No. 63-A.)	31,873	...	31,873	
LOSS ON COINAGE :				
Loss of weight in re-coining old coins	1,48,540	1,87,435	3,35,975	
Loss of weight in coining silver	17,299	41	17,340	
Cost of copper alloy	91	9	100	
Miscellaneous	4,204	10,615	14,819	
TOTAL	1,70,134	1,98,100	3,68,234	
PURCHASE OF LOCAL STORES	1,06,665	1,05,785	2,12,450	
WORKS	...	56,439	56,439	
TOTAL CHARGES IN INDIA	7,49,220	7,57,358	15,06,578	15,06,578

	Secretary of State.	High Commissioner for India.	TOTAL.	
CHARGES IN ENGLAND—	£	£	£	
Leave and Deputation Salaries	...	2,518	2,518	
Stores for India	...	742	742	
Cost of assay of Indian coins	6	...	6	
TOTAL CHARGES IN ENGLAND	6	3,260	3,266	
DITTO CONVERTED INTO Rs. AT £1=Rs. 10				32,656
EXCHANGE ON DITTO				15,419
TOTAL CHARGES UNDER THE HEAD "MINT"				15,54,647

	Calcutta.	Bombay.	TOTAL.
CHARGES ON ACCOUNT OF THE MINT FALLING UNDER OTHER HEADS OF SERVICE, *viz.* :—	₹	₹	₹
Pensions and Gratuities to Mint Servants	12,796	10,864	23,660
Value of Stationery supplied	1,088	453	1,541
Value of Printing executed by Government Press	1,154	93	1,247
Expenditure on Mint buildings	55,175	9,480	64,655
TOTAL	70,208	20,895	91,103
Estimated value of Mint Buildings, Plant, etc., on 31st March 1924	48,31,798	34,62,204	82,94,002

Note.—This does not include Pensions paid in England.

No. 63A—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE and NICKEL COINS during the year ended 31st March 1924.

	Account of Coin.					Account of Profit.				
	Balance in Depôts and Mints on 1st April 1923.	New Coinage during 1923-24.	Total.	Passed into Circulation during the year.	Balance in Depôts and Mints on 31st March 1924.	Balance being the unappropriated profit on 1st April 1923.	Gross Profit on Coinage during the year.	Total for Appropriation.	Profit on Coin passed into Circulation during the year.	Balance being the unappropriated profit on 31st March 1924.
	1	2	3	4	5	1	2	3	4	5
	R	R	R	R	R	R	R	R	R	R
Bronze (and Copper) Coinage Account	16,07,517	1,39,300	17,46,817	4,53,797	12,93,020	3,12,359	46,538	3,59,447	2,23,272	6,36,175
Nickel Coinage Account	47,62,384	21,52,464	69,14,848	29,32,840	39,82,008	40,73,667	19,14,672	59,88,339	25,39,873	34,48,466
TOTAL	63,69,901	22,91,764	86,61,665	33,86,637	52,75,028	43,86,526	19,61,260	63,47,786	27,63,145	40,84,641

	Bronze (and Copper) Coinage Account.	Nickel Coinage Account.
	R	R
Profit on Circulation as in Column 4 above	2,23,272	25,39,873
Deduct—Loss on Destruction of Coins, etc.	*2,46,617*	*8,61,028*
» Manufacturing charges at the Ishapur Ordnance Factory	*8,528*	*1,75,137*
NET PROFIT OR LOSS CREDITED OR DEBITED TO REVENUE (See Account No. 63) (Credit +, Debit —)	—31,873	+15,03,708

No. 64.—STATEMENT showing COINAGE OPERATIONS at the INDIAN MINTS during the Year 1923-24.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
		R		R		R
SILVER.						
Rupees	2,000,000	20,00,000	...	...	2,000,000	20,00,000
Half Rupees	3,925,259	19,62,630	2,076,323	10,38,161	6,001,582	30,00,791
NICKEL.						
Two annas	5,952,000	7,44,000	6,829,667	8,53,708	12,781,667	15,97,708
One anna	1,752,000	1,09,500	7,124,090	4,45,256	8,876,090	5,54,756
BRONZE.						
Half-Pice	7,411,200	57,900	...	...	7,411,200	57,900
Pie-Pieces	6,912,000	36,000	8,716,800	45,400	15,628,800	81,400
COPPER.						
Ceylon one cents	5,000,000	50,000	...	...	5,000,000	50,000
TOTAL	32,952,459	49,60,030	24,746,880	23,82,525	57,699,339	73,42,555

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Section H.—Civil Works (charged to Revenue).

Revenue, Rs. 1,02,64,981. Expenditure, Rs. 10,31,28,753.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				R	R	R
Civil Works (Charged to Revenue).	65	Receipts—Central	328	...	37,05,245	...
	65A	Receipts—Provincial	329	...	65,59,736	...
	66	Expenditure—Central	331	...	...	1,70,31,59
	66A	Expenditure—Provincial	333	...	...	8,60,97,163
		Expenditure from Central Revenues—				
	66B	Original Works—				
		Buildings	335	39,03,622	...	...
	66C	Repairs—				
		Repairs to Buildings	337	34,76,959	...	...
		Provincial Expenditure—				
	66D	Original Works—				
		Buildings	339	2,25,11,005	...	...
	66E	Repairs—				
		Repairs to Buildings	341	93,77,373	...	...
		Total		...	1,02,64,981	10,31,28,753

Section H.—Civil Works Charged to Revenue.

The expenditure brought to account in this Section relates to works financed from Ordinary Revenues. Buildings and roads projects and allied works of permanent public utility which are charged outside the revenue account are dealt with in Section H. H.

2. Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Military Works" under which head similar works connected with the Army Department are dealt with.

3. The title of this Section, which prior to 1921-22, was designated "Buildings, Roads and Miscellaneous Public Improvements," has been altered to "Civil Works." In the various rules framed under the Government of India Act of 1919, there is no specific recognition of the class of works formerly classed as Miscellaneous Public Improvements. These have, therefore, ceased to exist as a separate class. Such of the works of this category as fall under the general headings of buildings or communications are now accounted for under the head "Civil Works." Expenditure not required on such works but connected with the activities of other departments are dealt with in the accounts of the departments concerned.

4. Prior to 1921-22, a distinction was maintained throughout the accounts of Civil Works, between "Works in charge of Public Works Officers" and "Works in charge of Civil Officers," the latter representing transactions of civil officers of other departments acting as agents of the Public Works Department. It has been recognised that the latter class of works can not longer be retained in the Public Works Accounts under the new conditions created by the Reforms. Whereas all revenue and expenditure relating to Public Works in charge of officers of the Public Works Department must necessarily be charged to their grants, transactions connected with any building works which a Governor may assign to the departments using or requiring them must in consonance with the rules framed under the Government of India Act, be treated as revenue and expenditure under the major heads under which the ordinary transactions of the departments concerned are booked. Where, however, works the administration of which is not transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department, the charges in connection with them are debited to Public Works grants.

5. The outlay on the construction of Provincial Railways which prior to 1921-22 was included in this Section, has since been transferred to "Section B.B.—Construction of Railways charged to Revenue."

Revenue.

6. The receipts are comparatively small and are classified under descriptive heads in Accounts Nos. 65 and 65A which do not call for detailed explanation.

Expenditure.

7. The Local Governments in Governors' Provinces, execute works not only on their own behalf but on behalf of the Central Government also, *e.g.*, Currency Offices, Customs Houses, etc. The revenue and expenditure connected with such works are accounted for directly in the Central Section of the major heads "XXX and 41—Civil Works". In a few cases, however, *e.g.*, works executed on behalf of the Military Works Services which have separate budgets, the Railways and the Postal and Telegraph Departments which are commercial departments and the Archæological Department in respect of works of ancient monuments, the receipts and expenditure are recorded under the major heads relating to the departments concerned.

8. In all Governors' Provinces except Assam, Provincial Civil Works other than the construction and maintenance of residences for Governors of Provinces and works relating to certain areas which have been declared as "Backward Tracts" is 'Transferred' expenditure. The Governors of Bihar and Orissa and Burma have, however, in exercise of the powers vested in them under rule 7 of the Devolution Rules, treated the expenditure on all buildings relating to Reserved Departments as 'Reserved' expenditure.

9. The different varieties of buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 66 and 66-A. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former are included all new construction whether of entirely new works or of alterations and additions to existing works; as well as repairs to newly purchased or previously abandoned buildings, which may be necessary before they can be brought into use. It also includes all works or substitution of one variety of work for another, such as that of a tiled for a thatched roof to a building. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

10. The charges for 'Establishment' and 'Tools and Plant' are recorded under separate sub-heads for the Civil Works as a whole. The recorded charges are only rough approximations as Public Works establishments are generally joint establishments employed on works charged under two or more heads of account. A fuller description of the method of distribution of establishment and tools and plant charges in the Public Works Department will be found on page 475.

11. The charges under 'grants-in-aid' represent cash contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

H.—Civil Works (charged to Revenue).

No. 65.—ACCOUNT of RECEIPTS from CIVIL WORKS during the Year 1923-24.

HEADS OF REVENUE.	INDIA, GENERAL.					BALUCHISTAN.	NORTH-WEST FRONTIER PROVINCE.	MADRAS.		BOMBAY.	BENGAL.			UNITED PROVINCES.		PUNJAB.	BURMA.	BIHAR AND ORISSA.	CENTRAL PROVINCES AND BERAR.			ASSAM.	GRAND TOTAL.
	Military Engineer-in-Chief.	India, General.	Delhi Province.	Viceregal Estates.	Total—India, General.			Madras Proper.	Coorg.		Bengal Proper.	Viceregal Estates.	Andaman and Nicobar Islands.	United Provinces Proper.	Rajputana.				Central Provinces Proper.	Central India.	Hyderabad.		
Central.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rents of buildings	9,330	...	1,16,481	4,693	1,31,004	38,046	18,359	9,181	7,308	31,008	2,35,765	...	4,335	18,619	16,874	4,65,117	9,391	27,114	2,345	31,302	1,810	9,448	10,57,021
Rents of Electric Installations	1,678	...	2,389	...	4,067	1,787	176	23	...	1,940	5,451	...	364	791	1,009	7,598	...	2,197	369	917	1,371	...	27,941
Rents of Water Supply and Sanitary Installations	...	...	...	...	...	7,918	—1	...	38	160	1,754	...	...	—426	35	1,574	...	6	53	339	117	2	11,619
Interest on Cemetery Endowments	8,558	...	266	...	8,824	...	182	1,810	38	4,010	1,596	...	1	1,868	433	1,771	1,126	588	956	46	24	258	23,531
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,240	...	1,127	14,367
Recoveries of Expenditure	...	...	...	...	...	...	...	136	484	142	887	...	3,759	44,225	4,105	3,25,138	...	127	..	388	293	1,186	3,80,870
Miscellaneous	261	(a) 19,00,000	1,96,290	1,517	20,98,068	286	34,529	2,692	3,348	7,054	3,522	63	2,536	1,047	15,462	7,895	1,023	1,689	817	11,543	1,178	2,055	21,94,807
TOTAL	20,327	19,00,000	3,15,426	6,210	22,41,963	47,987	53,245	13,842	11,266	44,309	2,48,975	63	10,935	66,124	37,909	8,09,093	11,540	31,721	4,540	57,775	4,793	14,076	37,10,156
Deduct—Refunds	...	...	...	...	...	...	...	*1,350*	*116*	*94*	*1,064*	...	*14*	...	*95*	*1,540*	...	...	*97*	*450*	*40*	*51*	*4,911*
TOTAL CENTRAL RECEIPTS	20,327	19,00,000	3,15,426	6,210	22,41,963	47,987	53,245	12,492 / 13,642	11,150	44,215	2,47,911 / 2,58,805	63	10,921	66,124 / 1,03,938	37,814	8,07,553	11,540	31,721	4,443 / 66,521	57,325	4,753	14,025	37,05,245
TOTAL PROVINCIAL RECEIPTS (AS PER ACCOUNT No. 65A.)																							65,59,736
TOTAL RECEIPTS FROM CIVIL WORKS																							1,02,64,981

(a) Represents sale proceeds of the Kailaghat Buildings, Calcutta to the Eastern Bengal Railway.

No 65A.—DETAILEDACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1923-24.

—	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.
						Government of Burma.	Shan States Federation.				
	R	R	R	R	R	R	R	R	R	R	R
Provincial Governments.											
Rents of Buildings	3,34,308	5,24,659	3,25,896	2,09,538	2,51,542	5,85,259	29,019	4,39,801	2,82,357	1,07,590	30,89,969
Rents of Electric Installations	12,726	20,532	15,599	5,867	2,816	2,047	...	8,887	14,463	1,000	83,937
Rents of Water-Supply and Sanitary Installations	49	18,772	4,795	3,713	2,928	118	15	—31	2,964	624	33,947
Interest on Cemetery Endowments	...	...	...	1,011	—185	...	...	...	...	...	826
Ferry Receipts	...	15,361	...	97,883	...	376	...	34,504	49,205	74,277	2,71,606
Tolls on Roads	53,561	7,84,436	...	...	...	...	...	185	...	...	8,38,182
Recoveries of Expenditure	35,178	1,01,351	1,01,457	1,18,971	34,252	3,79,413	1,523	37,546	46,967	18,367	8,75,025
Miscellaneous	2,37,595	3,83,097	1,40,951	74,118	1,80,592	79,408	7,742	74,904	73,406	2,31,705	14,83,578
TOTAL	6,73,417	18,48,208	5,88,698	6,11,101	4,71,945	10,46,681	38,299	5,95,796	4,69,362	4,33,563	66,77,070
Deduct—Refunds	*11,588*	*58,890*	*3,878*	*1,612*	*8,220*	*8,456*	*44*	*13,343*	*7,153*	*1,150*	*1,17,334*
TOTAL—PROVINCIAL RECEIPTS	6,61,829	17,89,318	5,84,820	6,09,489	4,63,725	10,38,225	38,255	5,82,453	4,62,209	4,32,413	65,59,736

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on CIVIL WORKS (CHARGED

CIVIL WORKS.	India, General.					Baluchistan.	North-West Frontier Province.	Madras.		Bombay.
	Military Engineer-in-Chief.	India General.	Delhi Province. (a)	Viceregal Estates.	Total.			Madras proper.	Coorg.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Government.										
ORIGINAL WORKS:—										
Buildings (See Account No. 66-B.)	5,56,904	...	10,70,784	1,04,097	17,31,785	2,71,059	5,17,484	11,861	13,423	2,38,998
Communications	29,63,530	...	31,589	...	29,95,119	20,043	17,52,572	26,118	22,101	...
Miscellaneous	14,301	...	10,169	...	24,470	...	...	...	...	...
REPAIRS—										
Buildings (See Account No. 66-C.)	1,50,216	...	4,89,946	2,44,311	8,84,473	4,56,516	2,56,143	76,108	16,228	2,44,302
Communications	48,540	...	3,18,680	...	3,67,220	...	8,98,983	...	1,61,853	3,193
Miscellaneous	49,792	...	46,903	...	96,695	...	...	...	...	488
TOTAL ORIGINAL AND REPAIRS WORKS	37,83,283	...	19,68,071	3,48,408	60,99,762	7,47,618	34,24,982	1,14,087	2,13,605	4,86,981
ESTABLISHMENT (See Account No. 80)	3,43,320	1,91,827	2,08,692	49,924	7,93,763	1,60,157	4,55,097	22,945	62,960	67,892
TOOLS AND PLANT (See Account No. 81)	38,582	...	54,873	2,508	95,913	10,128	35,553	634	11,710	3,359
GRANTS-IN-AID	...	...	...	...	...	...	...	600	...	...
SUSPENSE	— 36,281	...	— 83,314	—832	—1,20,427	72,297	—33,698	...	— 5,319	370
Deduct—English Cost of Stores and Establishment	...	*1,19,005*	*4*	...	*1,19,009*	*12,713*	...	...	...	...
Net outlay in India	41,28,854	72,822	21,48,318	4,00,008	67,50,002	9,77,487	38,81,934	1,38,266	2,82,956	5,59,102
									₹4,21,222	

(a) Includes transactions on account of the Imperial Division at Dehra Dun.

to REVENUE)—from CENTRAL and PROVINCIAL REVENUES during the Year 1923-24.

BENGAL.			UNITED PROVINCES.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
Bengal proper.	Viceregal Estates.	Andaman and Nicobar Islands.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
R	R	R	R	R	R	R	R	R	R	R	R	R
1,00,003	22,927	7,243	1,12,399	54,390	6,34,271	49,574	56,846	1,200	36,011	37,997	6,151	39,03,622
19,587	...	...	...	64,368	...	...	...	...	32,104	...	22,381	49,54,193
...	...	...	...	121	...	...	...	...	21	...	...	24,612
5,24,485	56,837	47,498	65,985	65,102	5,46,665	63,170	36,916	13,519	59,192	24,467	39,353	34,76,959
56,795	...	...	...	2,26,429	...	...	...	...	2,66,954	2,450	98,455	20,82,332
...	...	...	...	...	...	...	...	...	...	...	120	97,303
7,00,870	79,764	54,741	1,78,384	4,10,410	11,80,936	1,12,744	93,762	14,719	3,94,282	64,914	1,66,460	1,45,39,021
1,44,026	15,554	24,872	56,073	1,20,971	1,76,254	29,324	22,106	3,781	1,24,147	14,620	58,939	23,53,461
12,437	2,585	338	5,007	1,583	5,038	3,747	1,802	664	27,602	466	4,348	2,32,814
...	...	...	...	...	...	...	...	1,386	...	...	...	1,986
—250	...	—17,164	263	...	10,228	—31	...	...	—7,046	—41	5,126	—95,692
...	...	...	*264*	*4*	*497*	*577*	...	...	*12,687*	...	...	*1,45,751*
8,57,083	97,903	62,787	2,39,463	5,42,960	13,71,939	1,45,207	1,17,670	20,550	5,25,698	79,959	2,34,873	1,68,85,839
10,17,773			7,82,423					6,26,207				

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
Contribution to the British Engineering Standards Association.	500	...	500
Pay and expenses of an Officer specially employed, and miscellaneous expenditure,	295	...	295
Leave and Deputation Salaries	...	7,314	7,314
Stores for India	...	1,851	1,851
TOTAL .	795	9,165	9,960

Ditto converted into Rs. at £1=Rs. 10 . .	99,603
Exchange on ditto . .	46,148
TOTAL EXPENDITURE FROM CENTRAL REVENUES .	1,70,31,590
EXPENDITURE FROM PROVINCIAL REVENUES AS PER ACCOUNT No. 66 A. .	8,60,97,163
GRAND TOTAL CIVIL WORKS (CHARGED TO REVENUE) .	10,31,28,753

H.—Civil Works (charged to Revenue).

No. 66A—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS (Charged to Revenue) during the Year ended 31st March 1924.

—	Government of Madras.		Government of Bombay.		Government of Bengal.		Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces.		Government of Assam.		Shan States Federation.	Total.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
ORIGINAL WORKS:—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Buildings (See Account No. 66D) .	99,308	26,24,399	59,853	13,62,864	66,101	25,52,793	10,953	12,75,815	29,445	25,77,506	39,76,930	32,88,978	11,65,694	16,35,613	325	10,62,565	4,29,285	...	2,92,578	2,25,11,005
Communications .	78,289	28,826	...	12,37,755	10,198	5,32,227	...	5,89,659	...	3,95,034	5,385	27,03,430	103	5,60,435	...	12,84,319	68,748	...	4,20,422	79,44,830
Miscellaneous .	...	...	...	21,857	...	...	...	4,785	...	...	...	21,024	...	4,358	...	13,967	2,802	...	...	68,793
REPAIRS—																				
Buildings (See Account No. 66E) .	2,32,347	8,66,044	2,83,730	14,88,005	3,78,016	18,12,742	1,17,636	2,47,025	76,630	7,43,377	8,94,789	5,66,475	5,42,439	2,43,656	13,739	4,55,721	3,43,382	...	71,620	93,77,273
Communications .	1,21,985	4,70,587	...	31,05,538	7,25,642	14,18,058	...	28,71,393	...	26,68,723	12,907	34,42,914	63,793	6,23,239	...	18,56,249	15,80,323	...	8,86,156	1,98,41,507
Miscellaneous .	...	...	...	5,732	...	...	...	63,806	...	4,004	...	—1,306	...	6,465	...	296	2,197	...	...	81,194
TOTAL ORIGINAL WORKS AND REPAIRS	5,31,929	39,89,856	3,43,583	72,21,751	11,79,957	63,45,820	1,28,589	50,52,463	1,06,075	63,88,644	48,90,011	1,00,21,515	17,72,029	30,73,766	14,064	46,67,117	24,26,737	...	16,70,776	5,98,24,702
ESTABLISHMENT (See Account No. 80)	2,65,226	13,90,303	74,690	15,09,804	2,43,476	13,06,282	40,420	15,87,599	27,674	17,47,503	...	39,09,355	36,020	11,00,359	3,592	12,92,163	8,75,712	...	3,13,751	1,57,23,929
TOOLS and PLANT (See Account No. 81) .	16,976	41,170	14,619	3,51,299	20,937	1,16,420	3,609	1,71,145	2,060	1,33,513		4,92,142	1,626	93,037	631	2,10,285	64,415	...	19,270	17,53,154
GRANTS-IN-AID .	2,03,852	45,93,018	...	7,47,489	6,171	2,41,259	...	4,80,288	...	3,64,432	...	3,33,216	2,853	5,95,159	...	7,16,549	353	4,86,662	...	87,70,801
SUSPENSE .	...	—6,78,487	...	—2,22,067	2,199	—1,18,261	...	31,606	...	—3,16,229	...	16,18,607	1,259	4,018	...	—74,533	—54,500	...	25,682	2,09,294
Recoveries from other Provincial Governments and Departments.	...	...	...	...	...	...	...	...	...	...	...	...	—9,200	—1,75,517	...	...	...	...	...	—1,84,717
Deduct—Cost of English Stores and Establishment .	...	*4,49,903*	*2,909*	*3,57,479*	..	*58,463*	...	*1,40,714*	...	*1,37,075*	...	*11,52,949*	...	*66,692*	...	*11,034*	*86,713*	...	...	*24,58,930*
NET EXPENDITURE IN INDIA.	10,17,483	88,85,957	4,29,983	92,50,797	14,52,740	78,28,057	1,72,618	71,82,407	1,35,809	81,80,783	48,90,011	1,52,21,886	18,04,587	46,24,120	18,287	68,00,547	32,26,004	4,86,662	20,29,479	8,36,38,233
	99,03,440		96,80,780		92,80,797		73,55,025		83,16,598		2,01,11,897		64,28,717		68,18,834		37,12,666			

CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.																				
Pay of Officers on leave from India	...	...	...	...	...	353	...	...	...	259	...	..	...	...	...	...	...	...	...	
Advance of pay to Officers on appointment	...	...	...	...	...	35	...	...	...	...	...	35	...	...	...	...	...	...	...	
Total £	...	...	...	...	...	388	...	...	...	259	...	35	...	...	...	...	...	...	...	
High Commissioner.																				
Leave and Deputation Salaries	...	11,967	...	10,724	...	3,174	...	8,937	...	7,580	...	9,543	...	3,900	...	680	5,089	...	...	
Miscellaneous Travelling Expenses, etc.	...	110	...	96	...	...	...	...	...	168	...	...	...	...	...	...	...	...	...	
Passages to India	...	...	...	177	...	61	...	...	...	...	...	289	...	...	...	...	...	...	...	
Special allowance to an Officer while employed in the Barrack Department at Meiktila	...	...	...	...	...	...	...	...	...	...	...	35	...	...	...	...	...	...	...	
Stores	...	18,367	204	13,760	...	25	...	647	...	1,350	...	68,985	...	809	...	62	825	...	...	
Total £	...	30,444	204	24,757	...	3,260	...	9,584	...	9,098	...	78,852	...	4,709	...	742	5,914	...	...	
TOTAL CHARGES IN ENGLAND £	...	30,444	204	24,757	...	3,648	...	9,584	...	9,357	...	78,887	...	4,709	...	742	5,914	...	...	
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Do. converted into Rs. at £1= Rs. 10	...	3,04,444	2,049	2,47,566	...	36,478	...	95,842	...	93,571	...	7,88,871	...	47,089	...	7,414	59,133	...	...	16,82,457
Exchange on Do.	...	1,45,459	866	1,09,913	...	16,985	...	44,872	...	43,503	...	3,64,078	...	19,603	...	3,620	27,580	...	...	7 76,473
TOTAL EXPENDITURE FROM PROVINCIAL REVENUES	10,17,483	93,35,850	4,32,892	96,08,276	14,52,740	78,81,520	1,72,618	73,23,121	1,35,809	83,17,863	48,90,011	1,63,74,835	18,04,587	46,90,822	18,287	68,11,581	33,12,717	4,86,662	20,29,479	8,60,97,163
	1,03,53,343		1,00,41,168		93,34,260		74,95,739		84,53,672		2,12,64,846		64,95,409		68,29,868		37,99,379			

H.—Civil Works (charged to Revenue).

No 66B.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Customs.	Taxes on Income.	Salt.	Opium	Land Revenue.	Excise.	Forest.	GENERAL ADMINISTRATION. Heads of Provinces.	Residences of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature.	Secretariat and Head-quarters Establishment.	Commissioner and District Officers.	Audit.	Administration of Justice.	Item No.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Military Engineer-in-Chief.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Delhi Province . .	...	...	...	...	1,144	...	8,27,510	1,382	...	202	1,78,977	9,409	918	6,394	2
Vicerogal Estates . .	...	...	...	...	...	...	...	1,04,097	...	...	...	...	...	...	3
Baluchistan . . .	...	...	...	...	2,382	...	...	...	...	...	...	50,513	...	149	4
North-West Frontier Province	...	4,083	...	...	19,492	...	...	...	...	...	...	16,808	...	16,244	5
Madras Proper .	7,638	...	...	...	...	...	...	...	...	...	...	...	1,182	...	6
Coorg . . .	...	...	...	...	...	221	15	...	...	...	...	3,850	...	1,651	7
Bombay . . .	17,624	...	1,74,904	...	...	...	...	...	...	...	...	...	...	...	8
Bengal Proper . .	3,862	2,809	394	1,453	...	...	...	...	...	...	...	...	3,926	...	9
Viceregal Estates .	...	...	...	...	...	...	...	22,927	...	...	...	...	...	...	10
Andaman and Nicobar islands.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
United Provinces Proper	...	...	...	17,130	...	...	...	...	...	...	...	...	1,400	...	12
Rajputana . . .	...	...	...	...	7,255	...	649	1,024	...	...	2,689	1,001	...	4,093	13
Punjab . . .	...	...	...	...	...	...	...	41,276	...	13,848	2,26,115	...	40	...	14
Burma . . .	7,743	...	...	...	...	...	...	...	...	...	...	...	...	...	15
Bihar and Orissa .	...	...	...	...	...	...	...	...	...	...	...	...	588	...	16
Central Provinces Proper	...	...	...	...	...	...	...	...	...	...	...	...	858	...	17
Central India . .	...	...	...	...	...	1,898	...	12,503	...	...	559	...	...	...	18
Hyderabad . . .	...	...	...	...	...	...	...	15,686	...	...	915	...	...	...	19
Assam	...	...	...	...	...	...	...	...	...	...	...	...	167	...	20
TOTAL .	36,917	6,892	1,79,898	18,583	30,273	2,119	8,28,174	1,99,095	...	13,550	4,09,255	81,081	9,079	28,531	

CENTRAL REVENUES on ORIGINAL WORKS—BUILDINGS.

Item No.	Jails and Convict Settlements.	Police.	Ports and Pilotage.	Ecclesiastical.	Political.	Scientific Departments.	Education.	Medical.	Public Health.	Agriculture.	Aviation.	Currency.	Mint.	Civil Works.	Stationery and Printing.	Miscellaneous Departments.	Losses on Stock.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	34,747	5,22,157	...	...	...	...	...	...	...	...	...	...	...	...	5,56,904
2	...	—20	...	...	...	479	7,325	11,317	...	...	...	100	...	4,895	20,152	...	...	10,70,784
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,04,097
4	7,041	53,337	...	...	19,348	...	5,586	19,125	62,729	...	...	...	...	16,571	...	34,278	...	2,71,059
5	82,361	37,579	...	—1,180	1,13,340	...	20,334	17,941	...	...	...	120	...	27,148	...	1,63,714	...	5,17,484
6	...	...	...	2,297	112	113	...	...	...	...	...	469	...	...	...	...	...	11,861
7	367	1,391	...	154	...	19	3,078	2,808	...	7	...	...	...	496	...	...	466	13,423
8	(d) 2,560	(d) 5,015	...	16,295	8,857	5,419	...	...	...	...	...	1,736	2,488	...	...	...	...	2,86,998
9	...	...	...	5,454	414	16,342	...	...	...	...	423	3,658	1,088	...	41,325	18,855	...	1,00,008
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,927
11	7,243	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,243
12	...	...	...	17,248	...	15,185	...	...	...	(a) 49,903	6,884	4,649	...	...	...	...	...	1,12,869
13	2,871	12,401	...	1,004	467	...	11,887	954	...	...	...	...	...	5,249	...	846	...	54,899
14	...	...	...	9,556	1,53,489	91	...	(b) 3,563	...	...	...	3,429	...	36,027	1,47,693	—806	...	6,34,271
15	...	...	32,100	5,852	...	2,281	...	...	...	...	...	1,596	...	...	...	...	...	49,574
16	...	...	1,514	6,677	6,397	11,629	...	...	...	(c) 30,041	...	...	...	...	...	...	...	56,846
17	...	...	...	261	...	81	...	...	...	...	...	...	...	...	...	...	...	1,200
18	1,599	10,548	...	301	444	...	24	1,925	...	...	...	...	...	5,795	...	415	...	26,011
19	10,778	10,136	...	270	...	...	...	12	...	...	...	...	...	...	...	...	...	37,997
20	...	(e) 2,555	...	426	1,012	962	8	(e) 246	...	...	...	...	...	595	...	...	...	6,151
	1,14,820	1,32,942	33,614	99,362	9,25,967	52,571	51,242	57,391	62,729	79,951	7,307	15,759	3,576	96,986	2,09,170	2,17,302	466	39,03,622

(a) Relates to expenditure in connection with the Bacteriological Laboratories at Muktesar and at Izatnagar (Bareilly), which is a Central Subject.
(b) Includes expenditure on Central buildings for the Central Research Institute at Kasauli.
(c) Includes expenditure in connection with the Agriculture College Buildings at Pusa.
(d) Relates to expenditure in Political Agency areas.
(e) Relates to expenditure on civil buildings in the North-East Frontier.

H.—Civil Works (charged to Revenue).

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Customs.	Taxes.	Salt.	Opium.	Land Revenue.	Excise.	Forest.	Registration.	GENERAL ADMINISTRATION. Heads of Provinces.	Residences of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature.	Secretariat and Headquarters Establishment.	Commissioners and District Officers.	Item No.
	R	R	R	R	R	R	R	R	R	R	R	R	R	
Military Engineer-in-Chief	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Delhi Province	...	...	...	...	...	...	561	...	7,723	...	24,287	3,98,882	7,167	2
Viceregal Estates	...	...	...	...	...	...	...	...	2,44,911	...	...	...	...	3
Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...	...	4
North-West Frontier Province	...	1,383	...	...	10,362	52	...	12	...	...	...	...	35,726	5
Madras Proper	6,422	...	297	...	...	...	...	...	...	...	...	...	...	6
Coorg	...	...	...	...	...	540	773	...	...	...	...	...	2,445	7
Bombay	42,125	...	71,463	199	...	(a) 148	...	...	...	...	...	...	...	8
Bengal Proper	23,918	...	75,078	18,814	...	...	...	...	...	...	...	...	...	9
Viceregal Estates	...	...	...	...	...	...	...	...	56,837	...	...	...	...	10
Andaman and Nicobar Islands	...	...	...	...	...	...	...	...	...	...	...	...	...	11
United Provinces Proper	...	...	...	11,333	...	...	...	...	...	...	...	...	...	12
Rajputana	16	...	...	...	236	57	166	...	13,298	...	...	2,479	2,651	13
Punjab	...	...	...	...	...	...	...	...	53,031	...	51,157	3,91,145	...	14
Burma	13,287	...	...	...	...	...	...	...	...	...	...	...	...	15
Bihar and Orissa	313	...	...	12	...	...	...	...	...	...	...	...	...	16
Central Provinces Proper	...	...	...	...	...	...	...	...	...	...	...	...	...	17
Central India	...	...	...	...	379	1,069	52	...	10,961	...	...	...	...	18
Hyderabad	...	...	...	...	...	...	...	...	9,893	...	...	3,714	...	19
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	20
TOTAL	86,081	1,383	1,46,838	30,358	10,977	1,866	1,552	12	3,96,104	...	7 444	7,96,220	47,989	

CENTRAL REVENUES on REPAIRS to CIVIL BUILDINGS.

Item No.	Audit.	Administration of Justice.	Jails and Convict settlement.	Police.	Ports and Pilotage.	Ecclesiastical.	Political.	Scientific Departments.	Education.	Medical.	Public Health.	Agriculture.	Industries.	Aviation.	Currency.	Mint.	Civil Works.	Stationery and Printing.	Miscellaneous Departments.	Losses on stock.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	...	...	1,50,216	...	...	...	...	..	...	...	...	...	...	...	...	...	...	1,50,216
2	206	6,174	—82	278	...	5,732	...	1,029	4,539	7,041	...	...	...	...	...	...	10,430	14,470	1,509	...	4,89,946
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,44,311
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,56,516	...	...	...	4,56,516
5	...	8,913	3,058	30,113	...	2,686	23,206	149	2,984	3,371	3,781	...	...	...	53	...	71,846	70	58,578	...	2,56,143
6	1,109	...	...	...	...	28,825	34,384	2,984	...	...	...	...	...	...	276	...	1,811	...	...	...	76,108
7	...	550	...	2,026	...	459	...	66	2,709	1,962	...	88	...	...	...	...	4,587	23	...	...	16,226
8	996	(a) 301	(a) 3,045	(a) 10,734	394	51,128	40,677	4,598	(a) 129	(a) 1,594	...	...	...	82	8,496	6,992	1,191	...	10	...	2,44,302
9	24,399	...	...	...	9,441	53,708	2,318	69,908	...	...	...	...	908	574	11,445	54,087	20,247	55,762	1,08,888	...	5,24,485
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	56,837
11	...	...	47,498	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47,498
12	...	...	...	...	...	8,581	...	9,702	...	...	...	(b) 32,058	...	402	8,265	...	...	...	644	...	65,985
13	...	3,648	2,428	15,919	...	5,016	1,831	51	8,354	1,622	...	...	...	...	...	...	6,282	...	1,553	...	65,102
14	5,770	...	...	...	...	27,589	9	1,197	...	(c) 4,545	...	...	...	...	556	...	521	9,510	1,585	...	5,46,665
15	...	...	...	...	23,461	14,875	...	1,069	...	...	...	...	...	805	9,673	...	...	...	...	...	68,170
16	1,168	...	...	...	1,551	8,536	6,116	4,015	...	...	...	(d) 15,205	...	...	...	...	...	...	...	...	36,916
17	2,844	...	...	...	...	10,465	...	210	...	...	...	...	...	...	...	...	...	...	...	...	13,519
18	...	236	10,825	12,114	...	1,565	9,044	128	97	3,675	...	...	...	...	...	...	5,770	192	3,085	...	59,192
19	...	68	1,192	7,118	...	2,284	...	...	...	100	...	...	...	...	...	...	98	...	...	...	24,467
20	1,316	...	...	(e) 21,058	...	5,158	3,768	1,032	(e) 649	(e) 958	...	...	...	...	...	...	4,706	...	708	...	39,353
	08	19,890	67,959	99,360	34,847	3,76,748	1,20,848	96,138	19,411	24,868	3,781	47,351	908	1,863	33,764	61,979	5,94,906	80,027	1,71,560	...	34,76,359

(a) *Vide* note (d) to Account No. 66-B, page 335.
(b) *Vide* note (a) to Account No. 66-B, page 335.
(c) *Vide* note (b) to Account No. 66-B, page 335.
(d) *Vide* note (c) to Account No. 66-B, page 335.
(e) *Vide* note (e) to Account No. 66-B, page 335.

H.—Civil Works (charged to Revenue.

No. 66 D.—CLASSIFIED ACCOUNT OF EXPENDITURE from PROVINCIAL REVENUES on Original Works—Buildings.

DEPARTMENTS.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		SHAN STATES FEDERATION.	TOTAL.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved. (a)	Transferred.	Reserved. (a)	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue	...	4,603	...	6,999	...	1,23,171	...	1,58,508	...	2,205	91,766	...	24,861	...	...	3,411	43,195	...	...	4,64,719
Excise	...	...	...	42,208	...	3,588	...	4,950	...	827	...	50,524	...	30,547	...	1,52,217	1,329	...	6,368	2,92,558
Stamps	...	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
Forest	...	27,010	...	4,138	...	...	...	17	...	24,950	...	4,75,256	(c) 4,198	...	...	9,371	916	...	15,190	5,61,046
Registration	...	90,549	...	3,510	...	33,632	...	16,553	...	194	...	...	...	46,042	...	114	...	...	...	1,90,694
General Administration—																				
Residences for Heads of Provinces	50,725	...	59,353	...	44,648	...	10,953	...	29,445	...	54,912	...	17,065	...	325	...	9,548	...	...	2,77,474
Residences for Members of Executive Councils	...	...	...	...	...	...	...	14,085	...	116	...	...	6,992	...	...	...	...	...	...	21,187
Residences for Ministers and Members of the Legislative Councils	...	692	...	4,239	...	48,171	...	4,459	...	5,611	32,073	...	1,19,734	...	...	3,235	22,454	...	...	2,40,668
Secretariat and Headquarters Establishments	...	14,502	...	19,940	(b)2,433	1,52,601	...	42,128	...	84,512	35,937	...	28,427	...	...	2,367	2,366	...	...	3,85,218
Commissioners and District Officers	(b)5,364	1,36,510	...	1,58,872	(b)6,216	2,25,166	...	13,398	...	5,01,392	2,46,927	...	(c) 2,00,547	...	...	71,741	14,017	...	7,190	15,87,340
Miscellaneous	(b)465	72,772	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	73,237

Administration of Justice	...	61,049	...	37,118	...	88,123	...	1,23,174	...	4,32,681	(c)8,44,614	...	1,92,813	...	...	1,35,663	23,470	...	15,337	20,04,042
Jails and Convict Settlements	(b) 6,386	3,01,063	...	59,999	(b)360	1,46,509	...	43,707	...	1,79,377	4,12,200	...	(c) 1,62,164	...	...	48,599	5,035	...	1,910	13,67,309
Police	(b)16,284	2,96,671	...	2,17,494	(b)7,288	6,12,292	...	3,25,462	...	98,498	(c)7,38,432	...	(c) 3,52,450	...	...	1,78,367	32,379	...	16,952	28,92,569
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	3,58,448	...	...	...	...	...	...	...	...	3,58,448
Scientific Departments	...	85	...	...	...	...	...	156	...	6,963	...	...	...	...	...	...	...	...	...	7,204
Education	(b)2,898	4,35,306	...	1,61,006	(b)−1,776	3,52,541	...	2,68,779	...	3,63,473	10,552	2,72,142	(c) 29,669	4,29,064	...	2,28,146	2,17,707	...	39,729	28,09,236
Medical	(b)13,426	5,24,094	...	2,87,790	(b)688	3,34,338	...	77,661	...	6,14,571	...	7,82,228	(b) 9,611	7,31,114	...	1,03,909	11,036	...	43,564	35,34,030
Public Health	...	3,621	...	19,977	(b)188	534	...	1,094	...	27,748	...	1,83,202	...	30,711	...	18,282	84	...	98,151	3,83,592
Agriculture	...	2,00,690	...	72,257	(b)706	86,386	...	24,915	...	41,743	...	5,14,393	(b) 5,550	98,522	...	12,415	752	...	...	10,58,279
Industries	...	1,72,912	...	...	(b)503	1,76,527	...	1,04,511	...	42,042	...	...	(b) 783	91,414	...	42,949	...	...	...	6,31,641
Stationery and Printing	...	2,117	...	78,780	...	63,383	...	554	...	643	2,201	...	4,858	...	...	3,286	186	...	...	1,55,958
Civil Works	(b)3,728	2,56,158	...	1,42,270	(b)3,655	32,716	...	30,435	...	1,22,580	...	8,95,278	(b) 5,972	1,76,229	...	46,771	44,311	...	39,254	17,99,857
Losses on stock	(b)32	21,834	...	6,912	...	59	...	20,995	...	...	...	9,530	...	1,127	...	...	...	...	1,893	62,382
Miscellaneous Departments	...	2,146	...	−10,645	(b)1,187	67,156	...	174	...	27,386	11,48,868	1,06,425	...	843	...	1,722	...	...	7,040	13,52,302
	99,308	26,24,399	59,853	13,62,864	66,101	25,52,793	10,953	12,75,815	29,445	25,77,506	39,76,930	32,88,978	11,65,694	16,35,613	325	10,62,565	4,29,285	...	2,92,578	2,25,11,005
GRAND TOTAL	27,23,707		14,22,717		26,18,894		12,86,768		26,06,951		72,65,908		28,01,307		10,62,890		4,29,285			

(a) *Vide* paragraph 8 of the Explanatory Note, page 327.
(b) Relates to expenditure in Backward Tracts, which is Reserved.
(c) Includes expenditure in Backward Tracts, which is Reserved.

No. 66 E.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL REVENUES on Repairs to—Buildings.

DEPARTMENTS.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF [PUNJAB.]		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		SHAN STATES FEDERATION.	TOTAL.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved. (a)	Transferred	Reserved. (a)	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue . .	...	3,364	...	1,543	(b)696	15,173	...	13,985	...	20,998	21,634	...	6,997	...	...	12,084	8,723	...	...	1,05,197
Excise . . .	...	709	...	27,809	(b)434	9,233	...	2,992	...	1,380	...	7,323	(b)32	10,354	...	10,730	2,033	...	...	73,029
Stamps . . .	...	1,104	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,104
Forest . . .	...	9,470	...	4,561	...	...	...	...	...	875	...	21,257	460	...	...	9,608	2,549	...	458	49,238
Registration . .	...	7,890	...	231	...	11,215	...	503	...	...	...	...	...	5,263	...	1,364	322	...	...	26,788
General Administration—																				
Residences for Heads of Provinces . .	2,24,469	...	2,83,730	...	2,76,321	...	1,17,636	...	76,630	...	1,33,452	...	63,518	...	13,739	...	30,179	...	...	12,21,674
Residences for Members of Executive Councils.	...	1,639	...	...	...	92	...	6,666	...	3,086	...	...	3,294	...	...	...	...	...	...	14,821
Residences for Ministers and Members of the Legislative Councils.	...	2,016	...	2,796	...	3,120	...	10,697	...	5,250	3,512	...	2,060	...	...	4,363	2,654	...	...	36,768
Secretariat and Headquarters Establishments	...	28,780	...	38,638	(b)6,451	33,726	...	36,916	...	49,696	26,940	...	1,33,161	...	...	10,502	7,794	...	...	4,22,604
Commissioners and District officers . .	(b)—93	54,794	...	2,06,765	(b)7,297	1,67,728	...	40,817	...	1,21,967	42,828	...	(c) 1,25,665	...	...	34,684	54,356	...	4,388	8,61,196
Miscellaneous . . .	(b)501	43,654	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49,155

H.—Civil Works (charged to Revenue).

Administration of Justice	...	32,864	...	1,12,860	...	1,44,403	...	16,609	...	38,932	(c)1,14,089	...	(c) 54,959	...	...	58,658	7,046	...	4,059	5,84,479
Jails & Convict Settlements	(b)124	49,219	...	34,089	(b)3,936	2,20,628	...	149	...	32,543	73,236	...	(c) 46,146	...	...	40,739	21,100	...	3,109	5,25,018
Police	(b)2,676	1,11,208	...	2,85,582	(b)10,885	2,94,338	...	34,071	...	36,460	(c)2,92,403	...	(c) 74,184	...	...	92,091	70,583	...	7,201	13,11,682
Ports and Pilotage	...	1,384	...	2,932	...	...	...	...	...	...	20,988	...	833	...	...	...	...	...	...	26,137
Scientific Departments	...	5,697	...	236	...	...	...	7,907	...	6,309	...	...	...	...	...	6	467	...	...	20,622
Education	(b)418	1,20,925	...	1,26,270	(b)56,702	2,44,392	...	10,619	...	1,59,435	2,195	45,000	(c) 8,300	76,841	...	57,246	49,513	...	9,387	9,67,243
Medical	(b)248	1,32,902	...	2,63,234	(b)6,796	3,38,043	...	6,011	...	78,535	(b)30	2,71,117	(b) 2,244	58,372	...	22,542	45,483	...	3,581	12,29,138
Public Health	(b)23	10,511	...	30,411	(b)258	9,584	...	341	...	6,326	...	70,040	...	5,747	...	1,222	2,948	...	19,029	1,56,440
Agriculture	...	17,739	...	19,982	(b)81	45,677	...	2,544	...	36,143	...	10,402	...	12,273	...	15,333	3,915	...	247	1,64,336
Industries	...	7,839	...	...	(b)30	10,052	...	4,111	...	1,346	...	...	(b) 95	4,934	...	997	1,016	...	...	30,470
Stationery and Printing	...	11,001	...	18,230	...	11,323	...	3,339	...	3,198	5,892	...	19,215	...	...	1,057	1,726	...	...	74,981
Civil Works	(b)3,981	2,01,255	...	3,06,188	(b)5,538	67,531	...	40,806	...	84,461	...	1,42,760	(b) 1,276	67,521	...	74,260	30,536	...	8,660	10,34,773
Miscellaneous Departments	...	4,980	...	5,648	(b)591	1,35,659	...	5,824	...	56,437	1,57,290	...	...	1,934	...	8,235	439	...	11,501	3,88,538
Losses on stock	...	...	...	...	...	825	...	2,124	...	...	...	—1,424	...	417	...	...	...	...	...	1,942
	2,32,347	8,66,044	2,33,730	14,88,005	3,78,016	18,12,742	1,17,636	2,47,025	76,630	7,43,377	8,94,789	5,66,475	5,42,439	2,43,656	13,739	4,55,721	3,43,382	...	71,620	93,77,373
Grand Total	10,98,391		17,71,735		21,90,758		3,64,661		8,20,007		14,61,264		7,86,095		4,69,460		3,43,382			

(a) *Vidè* paragraph 8 of the Explanatory Note, page 327.
(b) Relates to expenditure in Backward Tracts, which is Reserved.
(c) Includes expenditure in Backward Tracts, which is Reserved.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Section H. H.—Civil Works and Miscellaneous Public Improvements—not charged to Revenue.

Receipts Rs. 28,43,723. Expenditure Rs. 4,79,38,880.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				₹	₹	₹
Initial Expenditure on New Capital at Delhi.	67	Initial Expenditure on New Capital at Delhi—	345			1,54,73,652
		Detailed Account of Works Expenditure—				
	67A	Other Buildings	346	27,26,787		
	67B	Communications	346	5,55,677		
	67C	Miscellaneous Public Improvements .	346	1,82,594		
	67D	Sanitation	347	15,20,979		
	67E	Miscellaneous	347	5,37,452		
	67F	Maintenance during Construction .	347	11,97,127		
Bombay Development Scheme . . .	68	Receipts	349		28,43,723	
	68A	Expenditure	351			2,47,70,304
Civil Works . . (Not charged to Revenue).	69	Expenditure	353			76,94,924
		Total .			28,43,723	4,79,38,880

As explained in the note on Section H—Civil Works, the expenditure recorded in this Section relates to special capital projects of buildings, communications or allied works of lasting public utility undertaken by the Central or Provincial Government, from resources outside the revenue account. The essential conditions precedent to the opening of a capital major head outside the revenue account are that the expenditure must be of a capital nature under the ordinary principles of accounting, subject in the case of Local Governments to the proviso, that funds are to be expended on projects for which money may be borrowed under the Local Government (Borrowing) Rules. One of the important restrictions imposed by those rules is that the expenditure must be so large that it cannot be met from current revenues.

2. The capital major heads included in this Section are :—

(1) 57—Initial Expenditure on New Capital at Delhi.

(2) 59—Bombay Development Scheme.

(3) 60—Civil Works not charged to Revenue.

Of these (1) is Central and (2) and (3) are Provincial.

57.—Initial expenditure on New Capital at Delhi.

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring charges of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital has been charged within the revenue accounts under " Civil Works ". In the same way, charges incurred in administrative and commercial departments in connection with the foundation of the New Capital are treated as departmental expenditure chargeable to the departments concerned. Thus, expenditure on the land and buildings required for the New Cantonment at Delhi, and any corresponding receipts, appear under the Army and Military Works heads, respectively. The capital expenditure involved in the rearrangements of the Railway System adjoining the New City is treated as capital outlay on railway construction.

The various items of expenditure, initial and recurring, falling under different major heads, as well as any receipts which form a direct set-off against that expenditure are brought together in a *pro forma* account which is maintained to work out the net cost on account of the change of Capital.

No. 67.—ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during, and to end of, the year 1923-24.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(x)	₹	₹
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	2,03,579
(ii) Non-Gazetted Officers	...	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	10,86,192	67,19,279
(ii) Non-Gazetted Officers	7,91,889	42,89,910
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	37,969	4,57,102
(ii) Non-Gazetted Officers	44,080	3,46,260
B.—Travelling Allowances of Officers and Establishment—(x)		
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	84,679	6,07,303
(ii) Non-Gazetted Officers	36,469	3,40,307
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	11,631	54,142
(ii) Non-Gazetted Officers	10,399	28,118
C.—Supplies Services and Contingencies—(x)		
(a) Preliminary Investigations	...	50,624
(b) Public Works and Electrical Officers employed on the Project	58,822	4,90,410
(c) Miscellaneous Officers	1,067	42,833
TOTAL A, B. & C.	21,63,197	1,36,69,758
Deduct—Credits from other Heads of Account	*2,84,032*	*26,69,968*
NET TOTAL A. B. & C.	18,79,165	1,09,99,790
D.—Works Expenditure—		
(i) Buildings—		
(a) Government House	10,87,513	51,36,334
(b) Secretariats	23,30,487	91,36,963
(c) Other Buildings (Account No. 67A)	27,26,787	1,61,22,741
(d) Legislative Chambers	12,61,737	20,50,645
(ii) Communications (Account No. 67 B)	5,55,677	23,89,877
(iii) Miscellaneous Public Improvements (Account No. 67 C)	1,82,594	11,30,657
(iv) Electric Light and Power	15,07,642	37,59,465
(v) Irrigation	5,94,476	37,01,649
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and Conservancy. (Account No. 67 D)	15,20,979	84,49,528
(vii) Tools and Plant (y)	5,87,877	33,18,891
(viii) Stock and Suspense	—5,93,678	80,97,104
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 67 E)	5,37,452	88,54,016
(x) Maintenance during construction (Account No. 67 F)	11,97,127	55,29,040
Railway Diversion	4,78,280	16,41,073
E.—Acquisition of Land taken up for the Project	876	33,63,116
F.—Other Miscellaneous Expenditure	...	6,168
Deduct—Receipts on Capital Account	*3,81,339*	*29,16,865*
GRAND TOTAL	1,54,73,652 (z)	9,56,80,242

(x) *Vide* Account No. 80, page 476.
(y) „ „ 81 „ 478.
(z) Includes Rs. 2,80,201 on account of Exchange.

H.H.—Civil Works etc., (not charged to Revenue).

No. 67A.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(i) (C) OTHER BUILDINGS during, and to end of, the year 1923-24.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Central Buildings—		
(i) Viceroy's Court	17,611	7,37,568
(ii) Great Place	7,450	4,74,598
(iii) Furniture and Fittings	8,002	1,09,668
(iv) Central Vista	—8,886	3,54,755
B.—Other Government Offices	90,969	90,969
C.—Residential Buildings	23,33,267	1,30,52,036
D.—Medical Buildings	15,764	37,034
E.—Police Buildings	49,642	2,13,664
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	19,871	1,64,525
H.—Military Buildings	32,827	6,16,198
I.—Other Buildings	1,60,270	2,71,726
Total D(i) (C) Other Buildings	27,26,787	1,61,22,741

No. 67B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) COMMUNICATIONS during, and to end of, the year 1923-24.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	...	46,347
B.—Arteries	2,41,993	15,18,401
C.—Miscellaneous Roads	76,462	1,40,141
D.—Service Roads Permanent	1,02,070	3,11,119
E.—Roads on Ridge	22,731	22,731
F.—Dust-proof treatment	...	11,386
G.—Through Communications	1,12,421	3,39,752
Total D(ii) Communications	5,55,677	23,89,877

No. 67C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public Improvements during, and to end of, the year 1923-24.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens	82,241	7,67,019
B.—Recreation Parks	39,066	1,79,644
C.—Palings	13,963	1,28,187
D.—Road Circuses	47,324	55,807
Total D(iii) Miscellaneous Public Improvements	1,82,594	11,30,657

No. 67D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during, and to end of, the year 1923-24.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	₹	₹
(i) Storm water drains	3,06,741	22,39,402
(ii) Sewerage and Sewage disposal	3,54,429	23,61,053
(iii) Water supply	7,13,016	34,03,782
(iv) Conservancy	1,46,793	4,45,291
Total Sanitation	15,20,979	84,49,528

No. 67E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (ix) Miscellaneous during, and to end of, the year 1923-24.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	₹	₹
A.—Survey and Preliminary	—6,494	95,840
B.—Preparation of site	4,45,946	33,94,311
C.—Experiments and models	12,476	1,46,336
D.—Service Roads	843	6,01,709
E.—Water supply and other general services	—2,35,978	21,41,171
F.—Medical and sanitary	47,410	2,02,063
G.—Miscellaneous	2,73,249	22,72,586
Total Miscellaneous	5,37,452	88,54,016

No. 67F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during Construction during, and to end of, the year 1923-24.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	₹	₹
(i) Maintenance of buildings	2,42,654	10,22,145
(ii) Maintenance of roads	1,86,646	8,02,320
(iii) Maintenance of parks and gardens, etc.	2,52,093	11,14,441
(iv) Irrigation and domestic water supply	2,35,703	9,46,362
(v) Conservancy and sanitation	92,870	4,29,415
(vi) Hospitals and dispensaries	11,275	66,718
(vii) Renewal of coolie camps	...	10,310
(viii) Renewing hospitals and dispensaries	...	3,146
(ix) Storm water drains	21,872	70,751
(x) Entertainment of chowkidars for general purposes	11,160	1,01,323
(xi) Running expenses of electric power plant for general purposes	59,828	4,37,580
(xii) Running expenses of Imperial Delhi Railway for general purposes	44,391	2,66,657
(xiii) Tractors and lorries	9,467	76,359
(xiv) Miscellaneous and general	29,668	1,79,013
Total D (x) Maintenance during construction	11,97,127	55,29,040

H.H.—Civil Works etc., (not charged to Revenue).

59.—Bombay Development Scheme.

The expenditure head 'Bombay Development Scheme' and the corresponding receipt head were opened in the accounts for 1920-21 for the record of the transactions in connection with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population in Bombay. The Scheme is being financed by a special loan raised for the purpose by the Local Government supplemented by $\frac{4}{7}$ths of the gross revenue derived from a Town Duty on raw cotton imported into the city of Bombay by sea or land from any part of India at the rate of one rupee for every bale weighing approximately $3\frac{1}{2}$ cwts.

The expenditure on the various projects forming integral parts of the Bombay Development Scheme is set forth in Account No. 68A.

No. 68.—ACCCUNT of RECEIPTS from BOMBAY DEVELOPMENT SCHEME during and to end of, the year 1923-24.

Heads of Account.	Receipts during the year.	Receipts to end of the year.
	R	R
Cotton Cess	21,72,442	63,08,124
Other receipts	6,71,281	16,48,332
TOTAL .	28,43,723	79,56,456

H.H.—Civil Works, etc., (not charged to Revenue).

No. 68.-A.—ACCOUNT of EXPENDITURE on BOMBAY DEVELOPMENT SCHEME during, and to end of, the year 1923-1924.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
A—WORKS AND ACQUISITION. RECLAMATION SCHEMES.	R	R
B. 1 Back Bay Reclamation	63,88,938	3,37,77,462
B. 4 East Colaba Reclamation	4,58,878	5,26,359
	68,47,816	3,43,03,821
INDUSTRIAL HOUSING SCHEMES.		
B. 2 Housing Naigaum	13,44,506	48,21,710
B. 3 Do. DeLisle Road	19,04,823	58,13,155
B. 5 Do. Worli	51,09,032	1,08,22,912
B. 10 Do. Raoli	...	891
B. 11 Do. Sewree	1,16,593	1,16,593
	84,74,954	2,15,75,261
OTHER BOMBAY SCHEMES.		
B. 6 Clare Road	7,783	1,03,544
B. 7 Hornby Road Section	376	7,23,053
B. 8 Murzban Road	79,721	1,65,988
B. 9 Dadar Distillery	16,298	5,74,340
	1,04,178	15,66,925
SUBURBAN SCHEMES.		
S. 1 Kurla-Kirol	1,31,589	8,07,403
S. 2 Trombay North East	4,52,518	9,94,703
S. 3 Do. North West	6,73,893	10,64,802
S. 4 Do. West	...	...
S. 5 Malvani	—97,271	...
S. 6 Danda	39	2,40,955
S. 7 Khar Model Suburb	2,05,572	17,05,497
S. 8 Bandra Chapel Road	20,156	1,47,522
S. 9 Ghatkopar	...	...
S. 10 Aerodrome near Gilbert Hill	65,982	10,00,594
Carried over	14,52,478	59,61,476
	1,54,26,948	5,74,46,007

No. 68-A.—ACCOUNT of EXPENDITURE on BOMBAY DEVELOPMENT SCHEME during, and to end of, the year 1923-24.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	₹	₹
Brought forward	1,54,26,948	5,74,46,007
SUBURBAN SCHEME—*contd.*	14,52,478	59,61,476
S. 11 Rann of Juhu	6,829	7,498
S. 12 Suburban Trunk Road	4,40,461	10,58,764
S. 13 Salsette Main Drainage	12,928	37,668
S. 15 Ambernath	—15,11,616	9,98,039
S. 16 Shahar	1,11,601	1,32,591
S. 17 Central Salsette Railway	17,50,797	42,77,886
S. 18 Kirol North	1,23,560	3,79,754
S. 19 Salsette Water Supply	55,295	6,78,967
S. 20 Khapoli Water Supply	864	2,68,918
S. 21 Ambernath Water Supply	27,18,817	27,18,817
S. Kurla Trombay Railway	1,94,749	2,08,278
S. 23 Ambernath Electric Supply	2,40,067	2,40,067
	55,96,830	1,69,68,723
GENERAL SCHEMES.		
G. 1 Quarters and Offices in Bombay and Salsette	12,587	21,38,480
G. 2 Miscellaneous Works	—14,07,953	31,478
	—13,95,366	21,69,958
GENERAL.		
Miscellaneous	...	29,087
TOTAL A—WORKS AND ACQUISITIONS	1,96,28,412	7,66,13,775
B. Establishment	22,52,063	59,13,382
C. Tools and Plant	16,98,835	38,66,026
D. Grants and Advances	22,927	74,412
E. Suspense	11,68,067	22,81,190
GRAND TOTAL	(a)2,47,70,304	8,87,48,735

(a) Includes Rs. 14,29,222 on account of expenditure in England and on account of Exchange Rs. 6,29,815.

60.—Civil Works not charged to Revenue.

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments in exercise of the borrowing powers conferred on them under the Reforms Scheme. The outlay on Civil Works charged to Revenue is accounted for under ' Section H '.

No. 69.—ACCOUNT of EXPENDITURE on CIVIL WORKS NOT CHARGED TO REVENUE during and to end of the year 1923-24.

	PROVINCIAL—TRANSFERRED.				
	Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	TOTAL.
	R	R	R	R	R
Buildings—					
Excise	...	16,599	...	...	16,599
Forest	...	4,820	...	...	4,820
General Administration :					
Legislative Bodies	...	...	—322	...	—322
Secretariat and Head Quarters Establishment	...	40,015	—3,583	...	36,432
Commissioners and District officers	93,115	6,65,214	...	...	7,58,329
Administration of Justice	51,000	2,50,958	...	...	3,01,958
Jails and Convict Settlements	...	10,12,739	...	...	10,12,739
Police	...	17,66,393	...	...	17,66,393
Scientific Departments	...	54,539	...	...	54,539
Education	...	1,11,271	47,228	...	1,58,499
Medical	1,48,583	4,97,668	...	...	6,46,256
Agriculture	...	...	10,249	...	10,249
Industries	...	...	1,78,489	1,05,325	2,83,814
Civil Works	...	3,19,843	...	...	3,19,843
Miscellaneous Departments	...	3,26,751	...	...	3,26,751
Total Civil Works—Buildings	2,92,703	50,66,810	2,32,061	1,05,325	56,96,899
Communications	...	4,74,957	2,12,957	8,788	6,96,702
Miscellaneous	...	1,59,432	...	...	1,59,432
Establishment (See Account No. 80)	88,307	8,10,645	1,39,887	27,537	10,66,376
Tools and Plant (See Accounts No. 81)	2,608	58,309	12,492	2,050	75,459
Suspense	...	...	...	56	56
TOTAL	90,915	15,03,343	3,65,336	33,431	19,98,025
Total Expenditure during the year 1923-24	3,83,618	65,70,153	5,97,397	1,43,756	76,94,924
Total Expenditure to the end of the year 1923-24	15,13,930	1,10,61,660	22,44,636	3,74,094	1,51,94,320

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Sections J. and J. J.—Miscellaneous.

evenue, Rs.2,81,57,810. Expenditure charged to Revenue Rs. 11,21,82,133.

Expenditure not charged to Revenue Rs. 14,04,727.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
Famine Relief and Insurance—				R	R	R
A—Famine Relief	70	Expenditure	359	...	...	7,04,902
B—Transfers from / to Famine Insurance Fund.	70A	Receipts and Expenditure	360	...	17,250	1,28,52,904
Territorial and Political Pensions.	71	Expenditure	365	...	..	28,75,792
Superannuation Allowances and Pensions.	72	Receipts—Central	369	...	35,44,461	....
„	72A	Ditto Provincial	369	...	47,25,703	...
„	72B	Expenditure Central	371	...	...	2,37,59,844
„	72C	Ditto Provincial	372	...	...	3,22,20,162
Stationery and Printing	73	Receipts—Central and Provincial	375	...	28,34,470	...
„	73A	Expenditure—Central	377	...	...	51,21,193
„	73B	Ditto Provincial	379	...	...	1,13,99,239
„	73C	Details of Charges under Printing Establishments	380	75,80,353	...	...
„	73D	Statement showing the Value of Stationery Stores supplied to the various Departments	383	81,25,753	...	...
„	73E	Statement showing the Value of Stationery Stores in Stock at the commencement and at the end of the year.	384	61,56,318	...	...
„	73F	Statement showing the Value of Printing Work, etc., supplied to the various Departments	387	1,05,62,644	...	...
Miscellaneous	74	Receipts—Central	391	...	45,89,360	....
„	74A	Ditto Provincial	392	...	1,24,46,566	...
„	74B	Expenditure—Central	395	...	...	68,88,651
„	74C	Ditto Provincial	397	...	...	1,03,60,046
		Total	...	...	2,81,57,810	11,21,82,133
		Expenditure not charged to Revenue.				
Other Provincial Works not charged to Revenue.	74D	Other Provincial Works etc.	398	...	...	14,04,727

Section J.—Miscellaneous.

This Section covers all miscellaneous receipts and charges in the Civil Department, which are not directly attributable to any regularly constituted Department of Government Prior to 1921-22, these transactions were grouped under " Section E—Miscellaneous Civil charges ".

The constitution of this Section has undergone some modifications with effect from 1921-22 in so far as it now includes charges under Famine Relief and Insurance which previously formed a separate Section (Section F) and excludes Exchange which is now distributed over the different sections concerned.

Section J.J.—Miscellaneous.

This Section includes the new capital expenditure head "60A.—Other Provincial Works not charged to Revenue."

43—Famine Relief and Insurance.

Under this general heading are grouped two expenditure heads of account, *viz.* :—

A.—Famine Relief.

B.—Transfers to Famine Insurance Fund.

The transactions under these heads together with those under the receipt head "Transfers from Famine Insurance Fund" are exhibited in Accounts Nos. 70 and 70-A.

2. The Origin of the appropriation to Famine Relief and Insurance :— The appropriation to Famine Relief and Insurance dates back to 1878-79. In 1876 and 1877 the Government of India reviewing the effect upon their finances of the heavy famine expenditure of several preceding seasons found that this expenditure had in reality been met from loan funds, the ordinary revenue of the country just sufficing to meet its ordinary expenses. This state of affairs was recognised as unsatisfactory. Famine is an ordinary incident of Indian administration and should be met from current revenues. Government accordingly decided that it was desirable so to increase the revenues of India as to leave a margin from which famine charges might be met.

A careful calculation of past expenditure showed that the average annual charge on account of famine relief had amounted to about 150 lakhs of Rupees, and it was therefore decided to increase the annual revenues by this sum. This amount was raised by means of a famine cess (since abolished) levied upon land and a license tax (subsequently merged in the general Income Tax) imposed upon persons following particular trades. These taxes were imposed in 1878-79, and it was expected that their imposition would swell the surplus of the year by 150 lakhs. No provision for the expenditure of this sum was made in the estimates. It was intended to hold it in the cash balances until it could conveniently be used in paying off debt. It was not until 1881-82 that a new head "Famine Relief and Insurance" was opened on the expenditure side of the accounts, and a provision of Rupees 150 lakhs made under it. This provision was, however, temporarily 'suspended' or 'reduced' on several occasions in subsequent years when Government was faced with financial stringency.

3. Method of effecting "Insurance". Appropriation for Reduction of Debt and its extension to Avoidance of Debt :— It was originally intended to appropriate in each year a sum of Rupees 150 lakhs to Famine Relief and Insurance, from which would be met the actual charges of famine relief incurred during the year, and also of the construction of Protective Railways and Irrigation works up to a maximum limit of one half of the total provision, any part of Rs. 150 lakhs that remained unspent being taken as a cumulative insurance against severe famine in the future. It was considered undesirable to pay this unspent balance into a specific fund. Government preferred to meet the famine expenditure from the general revenues and to effect insurance against such charges in the future by the strengthening of the general financial position of the country. Accordingly, in the early years of the scheme, the surplus funds of the provision were on several occasions employed in paying off debt. Government was, however, at that time borrowing largely for productive purposes and it was soon recognised that there was nothing to be gained by paying off old and incurring new debts simultaneously. It was decided, therefore, while borrowing continued, to appropriate the excess fund representing Famine provision to the avoidance of new rather than the liquidation of old loans. In pursuance of this policy the unexpended balance of the provision has since 1885 been actually spent in each year upon productive works.

4. Incidence of Famine Expenditure before the Reforms.— Prior to 1907-1908 the expenditure upon Famine Relief was a Provincial charge until provincial resources were exhausted when the burden shifted to

Central Revenues. As this system was found unsuited to the satisfactory working of the *quasi*-permanent provincial settlements, it was decided to make famine relief at the outset a Central liability, and to call upon the provincial resources only when the expenditure became really heavy It was accordingly decided to appropriate one quarter of the famine provision of Rs. 150 lakhs to form a species of reserve against which Provincial Governments might draw in time of famine. The sum of Rs. 37½ lakhs was accordingly distributed among the provinces liable to famine in proportion to their comparative needs, the share allotted to each province being added to its resources by an annual assignment from Central to Provincial revenues. The credit was, however, a book credit only; a credit under the head "Transfers between Central and Provincial Revenues" being counterbalanced by a corresponding debit under the head "Reduction or Avoidance of Debt" in the Provincial section of the accounts. Under this system the Provincial allotment was regarded as of the nature of insurance payment in return for which any famine expenditure incurred by a province was treated as wholly "Central" within certain prescribed limits. The extent to which any local government was thus entitled to have its famine expenditure treated as "Central" was represented by its "famine credit" in the *Pro forma* Account, which was maintained under this system. When this credit was exhausted, further expenditure was shared equally between the Central and the Provincial Government concerned. This arrangement was discontinued in 1917-18 when the Central Government's share of the famine relief expenditure was fixed uniformly at ¾ths and the Provincial Governments' share at ¼. This method of apportionment remained in force till, on the advent of the Reforms, Famine Relief became a wholly provincial subject.

5. Position under the Reforms.—Under the Statutory Rules framed under the Government of India Act, each Provincial Government is required to contribute from its resources a fixed sum every year for Famine Insurance. The annual contribution is devoted in the first instance to outlay on the construction of protective works and, if necessary, on relief measures, the sum not required for these purposes being utilised in building up a Famine Insurance Fund. The balance at the credit of the fund is regarded as invested with the Central Government which pays interest on it and it is available for application, when necessary, to any of the objects mentioned above and also to the grant of advances to cultivators.

These annual appropriations to the Famine Insurance Fund are credited to a separate head, *viz.*, "Famine Insurance Funds" in the Debt Section by debit to the head "B. Transfers to Famine Insurance Funds" in the Revenue section of the Accounts. On the receipt side, the head records the transfers from the Famine Insurance Funds of sums required to meet famine outlay or outlay on Protective Works, the expenditure therefrom being included under "Famine Relief" or "Irrigation" along with similar expenditure from current revenues. The utilisation of the Famine Insurance Grants in the several provinces during 1923-24 and the transfers to and from the Famine Insurance Funds are exhibited in Account No. 70A.

As the balance at credit of the Fund can be devoted to expenditure chargeable to revenue as well as to advances to cultivators which are brought to account in the Debt Section of the accounts, all the relevant figures are brought together in Account No. 87, which shows also the balance at credit of the Fund at the end of the year.

No. 70.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1924.

	Central Government.				Provincial Governments.										
					Reserved.										
	India, General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	Total Central and Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	...	...	...	...	3,703	582	303	5,983	...	361	...	...	...	10,932	10,932
Relief to people employed otherwise than on relief works	...	...	...	...	...	192	...	246	...	...	...	...	...	438	438
Relief Works—															
Communications :															
Wages of labour	...	...	...	...	9,867	...	...	...	...	...	...	...	...	9,867	9,867
Other charges	...	...	...	...	4,528	...	...	...	...	18,143	...	11,811	...	34,482	34,482
Miscellaneous :															
Wages of labour	...	...	...	...	593	...	...	...	...	...	...	...	...	593	593
Other charges	(a)5,002	...	...	5,002	1,778	500	...	3,277	...	...	...	...	..	5,555	10,557
Irrigation :															
Wages of labour	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...
Other charges	...	...	...	...	...	...	...	67	...	21,464	...	...	...	21,531	21,531
Gratuitous Relief	...	...	...	...	...	16,921	...	13,000	...	45,472	86,489	80	...	1,61,962	1,61,962
Miscellaneous—															
Measures for protection of Cattle.	...	...	...	...	..	3,51,567	...	7,243	102	...	...	31	...	3,58,943	3,58,943
Other Expenditure	...	...	...	...	—3,794	22,286	...	78,295	...	—1,190	...	...	...	95,597	95,597
TOTAL CHARGES IN INDIA	5,002	...	...	5,002	16,675	3,92,048	303	1,08,111	102	84,250	86,489	11,922	...	6,99,900	7,04,902

(a Represents charges in Rajputana.

J. and J. J.—Miscellaneous.

No. 70A—STATEMENT showing the UTILISATION of the FAMINE INSURANCE GRANTS IN the several Provinces during the year ended 31st March 1924.

WHERE INCLUDED IN THE ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.
SECTIONS.	MAJOR HEADS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
C—Irrigation, etc., Revenue Account	15.—(1) Other Revenue expenditure financed from Famine Insurance Grants	4,753	..	...	...	...	...	7,307	2,28,335	...	2,40,395
CC—Irrigation, etc., Capital Account charged to Revenue.	16.—Construction of Irrigation Navigation, Embankment and Drainage Works—										
	A.—Financed from Famine Insurance Grants	8,781	30,00,000	...	2,92,870	...	...	10,210	..	...	33,11,861
E—Debt Services	19.—Interest on Ordinary Debt—Interest payable to Central Government on advances for capital outlay on Irrigation Works	...	...	...	...	...	...	...	3,18,455	...	3,18,455
	21.—Reduction or Avoidance of Debt—Other Appropriations	...	...	...	...	...	...	...	1,20,735	...	1,20,735
J—Miscellaneous	43.—Famine Relief and Insurance—										
	A.—Famine Relief	16,675	3,92,048	303	1,08,111	102	84,250	86,489	11,922	...	6,99,900
Total Expenditure from the Grant		30,209	33,92,048	303	4,00,981	102	84,250	1,04,006	6,79,447	...	46,91,346
Add—Balance transferred to the Famine Insurance Fund (See Account No. 87).		6,30,791	29,67,952	1,99,697	35,59,019	3,80,898	...	10,57,994	40,46,553	10,000	1,28,52,904
Deduct—Amount transferred from the Famine Insurance Fund for Expenditure (See Account No. 87).		...	...	...	...	...	*17,250*	...	...	...	*17,250*
Net Grant for the year		6,61,000	63,60,000	2,00,000	39,60,000	3,81,000	67,000	11,62,000	47,26,000	10,000	1,75,27,000

44.—Territorial and Political Pensions.

Under this head are recorded various pensions and charitable allowances granted, for reasons of State, to members of former Ruling families and others.

Only pensions granted to non-officials whose services, descent or connections are such that it is only on general grounds of policy desirable that Government should extend to them some measures of assistance or recognition, are classed as 'Political Pensions.' All other pensions which were treated as 'Political' prior to 1921-22 are now recorded under "Superannuation Allowances and Pensions."

I. and II.—Miscellaneous.

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1924.

	Rs	Rs
INDIA GENERAL.		
Not exceeding Rs. 10,000 per annum.		
Miscellaneous Pensions	79,511	
Charitable Allowances	58,206	
TOTAL		1,37,717
BALUCHISTAN.		
Not exceeding Rs. 10,000 per annum.		
Miscellaneous Pensions		28,321
NORTH-WEST FRONTIER PROVINCE.		
Ghulam Kasim Khan (Nawab of Tonk)	23,333	
Not exceeding Rs. 10,000 per annum.		
Miscellaneous Pensions	29,539	
Charitable Allowances	3,114	
TOTAL		55,986
MADRAS.		
Carnatic Stipends.		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	71,000	
Not exceeding Rs10,000 per annum.		
Miscellaneous Pensions including (commutations and other allowances)	1,30,281	
Tanjore Pensions.		
Not exceeding Rs10,000 per annum.		
Miscellaneous Pensions (including other allowances)	29,770	
Carried over	2,31,051	2,22,024

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1924.

	₹	₹
Brought forward .	2,31,051	2,22,024
Kurnool Pensions.		
Not exceeding ₹10,000 per annum—		
Miscellaneous Pensions	5,245	
Masulipatam Pensions.		
Not exceeding ₹10,000 per annum—		
Miscellaneous Pensions (including commutations)	16,568	
Bellary Pensions.		
Not exceeding ₹10,000 per annum—		
Miscellaneous Pensions	6,000	
Nizamat Family Pensions.		
Not exceeding ₹10,000 per annum—		
The Nilgris	1,200	
Other Pensions.		
Not exceeding ₹10,000 per annum—		
Miscellaneous Pensions (including other allowances)	28,001	
Charitable Allowances	218	
TOTAL .		2,88,283
BOMBAY.		
Sardar Mir Muzaffer Hosein Khan, head of the branch of the family of Rahimut-ul-Nissa Begum	30,889	
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,889	
Sultan Abdul Karim bin Fadal Ali	32,820	
Partab Singh *alias* Bhausaheb Bhonsle	30,000	
Mir Mehrab Khan	12,000	
His Highness Mir Abdul Husein Khan	21,600	
His Highness Mir Nur Mahomed Khan Talpur	36,000	
Mir Fateh Khan Walad Sher Mahomed Khan	24,000	
Mir Sohrab Khan Walad Mir Rustom Khan	15,600	
His Highness the Aga Khan	12,000	
Miscellaneous Pensions	1,96,240	
Charitable Allowances	1,540	
TOTAL .		4,43,578
Carried over .		9,53,885

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1924.

	₹	₹
Brought forward		9,53,885
BENGAL.		
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur, Nawab of Murshidabad (including grants for repairs)	2,30,000	
Syed Mahomed Fyez Ali Khan and others	21,816	
Syed Abdul Hossain *alias* Sultan Sahib	15,500	
Not exceeding Rs. 10,000 per annum—		
Miscellaneous Pensions	2,97,690	
TOTAL		5,65,006
UNITED PROVINCES.		
Maharaja of Benares	1,00,000	
Saiyed Ahmad Shah of Meerut	12,000	
Miscellaneous Pensions (including commutations)	5,30,321	
Charitable Allowances	53,196	
TOTAL		6,95,517
PUNJAB.		
Not exceeding Rs. 10,000 per annum—		
Miscellaneous Pensions	45,091	
Charitable Allowances	16,656	
TOTAL		61,747
BURMA.		
Charitable Allowances		1,92,273
BIHAR AND ORISSA.		
Raja of Khurda Mukund Deo	19,200	
Not exceeding ₹10,000 per annum—		
Miscellaneous Pensions	15,712	
Charitable Allowances	6,061	
TOTAL		40,973
Carried over		25,09,401

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1924.

Brought forward .	₹	₹ 25,09,401
CENTRAL PROVINCES.		
Nagpur Burhanshah Family.		
Raja Azam Shah	50,000	
Bhonsla Family.		
Raja Raghoji Rao (Janoji Family)	60,000	
Luchman Rao	12,000	
Not exceeding Rs. 10,000 per annum—		
Miscellaneous Pensions	49,980	
Charitable Allowances	6,712	
TOTAL .		1,78,692
ASSAM.	—	
Not exceeding ₹10,000 per annum—		
Miscellaneous Pensions	7,195	
Charitable Allowances	94	
TOTAL .		7,289
TOTAL CHARGES IN INDIA .		26,95,382

CHARGES IN ENGLAND—

	Secretary of State.	High Commissioner.	Total.		
	£	£	£	£	
Members of the Family of the late Maharajah Duleep Singh	10,605	...	10,605		
Members of the Bengal Nizamut Family .	1,647	...	1,647		
Miscellaneous Grants	...	122	122		
TOTAL CHARGES IN ENGLAND . £	12,252	122	12,374		
TOTAL CHARGES IN ENGLAND £ . . .				12,374	
DITTO CONVERTED INTO RS. AT £1 = RS. 10 .					1,23,739
EXCHANGE ON DITTO. . .					56,671
TOTAL TERRITORIAL AND POLITICAL PENSIONS .					28,75,792

XXXIII and 45—Superannuation Allowances and Pensions.

General.

Pensions and gratuities paid from the revenues of Government fall into two main classes, according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which have ceased to exist in so far as concerns new entrants to the departments formerly interested in them, but to which old members continue to subscribe. These abolished Funds are the Military Orphan and the Medical Retiring Funds which have been superseded by the Indian Military Service Family Pension Fund, the accounts of which appear in the Army Estimates; and the Bengal, Bombay and Madras Civil Funds which have been replaced by the Indian Civil Service Family Pension Regulations.

Revenue.

Apart from the transactions of the abolished Funds referred to above, the subscriptions under the Indian Civil Service Family Pension Regulations and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them, constitute the main items of revenue under this head.

Expenditure.

Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of non-commercial departments is recorded under this head, besides the family pensions of provident funds including the abolished Funds referred to above. Pensions to retired Military officers are charged to the Army Estimates. Pensionary charges of Commercial Departments have been debited against the commercial major heads concerned.

No. 72.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION Allowances and Pensions for the year ended 31st March 1924.

—	India General.	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CENTRAL GOVERNMENT.													
RECEIPTS IN INDIA.													
Subscriptions to the Military Orphan Fund	...	...	...	...	...	1,19,693	...	...	...	...	...	...	1,19,693
Subscriptions under the Indian Civil Service Family Pension Regulations.	1,04,611	3,478	12,346	1,19,951	1,43,336	1,02,586	1,41,464	1,02,375	90,081	76,384	70,901	34,203	10,01,716
Contributions for Pensions and Gratuities (*a*)	15,26,536	9,326	10,394	21,319	1,02,458	38,266	1,07,812	66,450	5,392	3,275	44,084	3	19,35,315
Deductions for Marine Pension Fund	...	...	...	...	...	12,180	...	...	...	...	...	...	12,180
Miscellaneous	...	...	...	...	...	...	...	...	...	871	...	...	871
	16,31,147	12,804	22,740	1,41,270	2,45,794	2,72,725	2,49,276	1,68,825	95,473	80,530	1,14,985	34,206	30,69,775
Deduct—Refunds	*450*	...	*155*	*10*	*64*	*55,678*	*2,505*	*—64*	...	...	...	...	*58,798*
TOTAL RECEIPTS IN INDIA	16,30,697	12,804	22,585	1,41,260	2,45,730	2,17,047	2,46,771	1,68,889	95,473	80,530	1,14,985	34,206	30,10,977

		Secretary of State.	High Commissioner.	Total.	
		£	£	£	
RECEIPTS IN ENGLAND—					
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent Consolidated Stock under Act 60 Vict., Ch. II, Dividends, etc.		4,663	...	4,663	
Subscriptions in respect of the India Office Provident Fund		835	21	856	
Contributions due before 31st March 1919 towards Annuities of members of the Indian Civil Service		81	...	81	
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:					
Bengal Civil Fund		...	78	78	
Bombay Civil Fund—Provident Branch		...	194	194	
Bengal Military Orphan Society	1,658				
Bengal Military Fund	2,254				
Madras Military Fund	919				
Bombay Military Fund	939				
Indian Navy Fund	33	5,803	...	5,803	
Contributions towards leave allowances and pensions of Civil Officers lent for Imperial Service		17	...	17	
Subscriptions towards Indian Civil Service Family Pensions		1,419	22,876	24,295	
Contributions towards Family Pensions of non-European members of the Indian Civil Service		...	309	309	
Wage deductions on account of Contributions to Pensions		...	112	112	
TOTAL RECEIPTS IN ENGLAND		12,818	23,590	36,408	
DITTO CONVERTED INTO Rs. AT £ 1 = Rs. 10					3,64,081
EXCHANGE ON DITTO					1,69,403
TOTAL RECEIPTS—CENTRAL GOVT.					35,44,461
TOTAL RECEIPTS—PROVINCIAL GOVERNMENTS, AS IN ACCOUNT No. 72-A					47,25,703
TOTAL RECEIPTS IN AID OF SUPERANNUATION					82,70,164

(a) Includes commuted value of pensions received from Provincial Governments.

No. 72A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION ALLOWANCES and PENSIONS of the PROVINCIAL GOVERNMENTS for the year ended 31st March 1924.

—	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces.	Government of Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
PROVINCIAL.										
RECEIPTS IN INDIA.										
Contributions for Pensions and Gratuities (a)	3,54,881	15,52,578	3,41,015	8,45,500	3,59,395	1,47,753	4,19,615	5,65,250	1,15,932	47,01,919
Miscellaneous	117	32,873	19	...	...	4,938	208	...	...	38,155
	3,54,998	15,85,451	3,41,034	8,45,500	3,59,395	1,52,691	4,19,823	5,65,250	1,15,932	47,40,074
Deduct—Refunds	*885*	*4,189*	*5,238*	*500*	*165*	*2,396*	*26*	*373*	*599*	*14,371*
TOTAL RECEIPTS OF PROVINCIAL GOVERNMENTS	3,54,113	15,81,262	3,35,796	8,45,000	3,59,230	1,50,295	4,19,797	5,64,877	1,15,333	47,25,703

(a) Includes commuted value of pensions received from other Governments.

No. 7B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1924.

—	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL CENTRAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CENTRAL GOVERNMENT.													
CHARGES IN INDIA.													
Superannuation and Retired Allowances	10,91,457	82,187	2,20,184	90,022	81,363	81,887	66,182	78,438	27,937	14,645	18,820	2,090	18,55,212
Compassionate Allowances	6,381	148	26,319	1,527	874	145	1,036	467	...	248	440	...	37,585
Commuted value of Pensions (*a*)	49,709	8,184	20,262	1,44,559	85,169	16,495	66,198	4,780	92,884	750	51,008	14,150	5,54,148
Gratuities	26,837	...	16,018	18,738	9,449	3,009	19,875	10,083	520	3,700	623	60	1,08,912
Pensions for Distinguished and Meritorious Services	...	...	15,919	...	...	594	...	...	...	...	137	...	16,650
Donations to Service Funds	2,876	...	...	...	...	...	10,173	...	...	...	...	...	13,049
Pensions of the Military Fund	3,834	...	...	6,812	4,094	...	...	644	...	...	...	...	15,384
Pensions of the Military Orphan Fund	...	...	...	6,351	...	2,987	16,122	3,485	...	1,059	...	...	30,004
Pensions of the Medical Retiring Fund	...	...	...	3,769	...	...	...	...	...	...	...	...	3,769
Pensions of the Bengal Civil Fund	4,665	...	...	...	...	...	...	...	...	...	...	...	4,665
Pensions of the Madras Civil Fund	...	...	2,184	10,079	...	...	...	...	...	...	...	...	12,263
Pensions of the Bombay Civil Fund	2,590	...	...	...	...	...	...	...	...	...	...	...	2,590
Pensions under the Indian Civil Service Family Pension Regulations	44,612	...	...	...	...	...	...	...	...	...	...	...	44,612
Covenanted Civil Service Pensions	...	...	...	...	...	6,900	...	...	3,888	...	...	...	10,788
Concession Grants in respect of past contributions to I. C. S. Annuities	...	...	...	...	...	...	...	7,200	...	...	8,947	2,025	18,172
Pensions under the War Risk Compensation Scheme	...	...	183	1,590	29,194	22,581	283	8,183	92	668	...	11,641	74,413
Special Pensions connected with the War 1914	2,354	...	928	25,876	5,653	5,755	278	4,789	175	881	...	...	46,689
Pensions to the dependents of the deceased lascars (*ex* German ships) interned during the War in Germany	...	..	...	...	221	232	...	...	...	...	...	...	453
Payment by means of Rupee Drafts	20,000	...	...	...	...	...	...	...	...	...	...	...	20,000
Deductions on account of Pensions of Commercial Departments	...	...	...	—2,65,502	—4,22,700	—2,26,798	—2,75,300	—2,64,157	—50,389	—66,014	—84,263	—27,402	—16,83,125
TOTAL CHARGES IN INDIA	12,55,315	90,519	3,02,000	43,821	—2,06,683	—86,213	—95,753	—1,46,088	75,107	—44,063	—4,288	2,564	11,86,238

	Secretary of State.		High Commissioner.		Total.
	£	£	£	£	£
CHARGES IN ENGLAND—					
Pensions for Distinguished and Meritorious Services		1,853		440	2,293
Pensions, etc., on retirement of Officers of the following classes :—					
India Office :					
Superannuation	41,489		380		
Compensation (on reduction of staff)	2,110		...		
Compassionate and Injury	1,957		32		
Additional Gratuities under the Superannuation Act, 1909	5,949	51,505	714	1,126	52,631
Judges of the High Courts in India		750		26,364	27,114
Bishops of Calcutta and Madras		...		1,800	1,800
Indian Civil Service		3,817		463,748	467,565
Commutations of Annuities		...		4,511	4,511
Concession Grants in respect of past Contributions to Annuities		...		23,944	23,944
Other Civil Services in India		1,342		602,987	604,329
Commutations		...		16,040	16,040
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		4,803		...	4,803
Pensions of widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		...		4,517	4,517
Pensions payable in respect of the India Office Provident Fund		7,448		...	7,448
Compassionate and Miscellaneous Pensions		1,364		11,591	12,955
Gratuities		823		125	948
Bengal Pilot Service		...		3,844	3,844
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund :—					
Bengal Military Orphan Society	52,706		...		
Bengal Military Fund	121,527		...		
Madras Military Fund	131,069		...		
Bombay Military Fund	78,401		...		
Bengal Medical Retiring Fund	351		...		
Madras Medical Fund	25,709		...		
Indian Navy Fund	7,946				
		417,709		...	417,709
Pensions payable in respect of the Indian Civil Funds :—					
Bengal Civil Fund	...		150,545		
Madras Civil Fund	...		54,957		
Bombay Civil Fund (Provident Branch)	...	...	43,082	248,584	248,584
Indian Civil Service Family Pensions		...		58,204	58,204
Passage Gratuities		...		205	205
TOTAL CHARGES IN ENGLAND £		491,414		1,468,030	1,959,444
DITTO CONVERTED INTO RS. AT £1=RS. 10					1,95,94,442
EXCHANGE ON DITTO					89,79,164
TOTAL CHARGES—CENTRAL GOVERNMENT					2,97,59,844
TOTAL CHARGES—PROVINCIAL GOVERNMENTS as in Account No. 72-C					3,22,20,162
TOTAL CHARGES UNDER SUPERANNUATION, ETC., PENSIONS					6,19,80,006

(a) Includes commuted value of Pensions paid to Provincial Governments.

No. 72C.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES AND PENSIONS OF THE PROVINCIAL GOVERNMENTS paid during the year ended 31st March 1923.

Provincial Governments.	*Reserved.* Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CHARGES IN INDIA.										
Superannuation and Retired Allowances	44,32,368	51,82,533	39,14,836	48,04,805	19,42,513	21,54,431	13,62,425	12,83,599	4,86,526	2,55,64,042
Compassionate Allowances	47,184	48,359	1,476	18,373	56,184	...	5,919	6,405	6,713	1,90,613
Commuted value of Pensions (*a*)	3,39,087	2,93,122	7,16,030	2,33,442	1,42,004	1,90,047	37,668	7,29,135	1,37,396	28,67,931
Gratuities	40,828	64,976	21,540	39,361	61,497	61,731	25,317	33,338	19,328	3,67,919
Pensions for Distinguished and Meritorious Services	...	...	25,127	...	4,785	...	152	...	518	30,582
Donations to Service Funds	...	39,446	...	1,145	...	16,621	...	...	...	57,212
Covenanted Civil Service Pensions	56,710	17,550	39,780	...	...	...	...	2,495	...	1,16,635
TOTAL CHARGES IN INDIA	49,66,177	56,46,092	47,18,789	50,97,126	22,06,983	24,23,833	14,31,481	20,54,972	6,50,481	2,91,94,934
CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	
High Commissioner.										
Superannuation and Retired Allowances	13,552	14,853	16,148	17,091	13,329	17,289	6,252	7,819	1,386	
Commuted value of Pensions	3,863	673	1,983	...	2,348	3,220	...	900	...	
Covenanted Civil Service Pensions:—										
Annuities	7,992	13,236	9,752	12,251	13,851	5,594	8,320	6,561	2,000	
Commuted value of Annuities	—75	...	...	...	...	...	3,363	...	...	
Passage Gratuities	427	201	595	1,151	59	220	304	193	147	
Compassionate Allowances	94	416	160	...	...	...	...	...	...	
Gratuities	...	...	...	...	...	450	...	...	...	
TOTAL CHARGES IN ENGLAND £	25,853	29,379	28,638	30,493	29,587	26,773	18,239	15,413	3,533	
DITTO CONVERTED INTO Rs. AT £1 = Rs. 10	₹ 2,58,530	₹ 2,93,791	₹ 2,86,380	₹ 3,04,927	₹ 2,95,872	₹ 2,67,732	₹ 1,82,390	₹ 1,54,132	₹ 35,328	20,79,082
EXCHANGE ON DITTO	1,16,910	1,34,493	1,30,124	1,38,286	1,34,174	1,21,835	84,130	70,036	16,158	9,46,146
TOTAL CHARGES—PROVINCIAL GOVERNMENTS	53,41,617	60,74,376	51,35,293	55,40,339	26,37,029	28,12,400	16,98,001	22,79,140	7,01,967	3,22,20,162

(*a*) Includes commuted value of pensions transferred to other Provinces.

XXXIV and 46.—Stationery and Printing.

Revenue.

This is essentially an expenditure head and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

Expenditure.

The commercial departments of Posts and Telegraphs and, when it exists, the Census department, pay for their own printing and stationery. The cost of stationery and printed forms supplied to Railways is recovered in cash and credited under the receipt head. In the case of all other departments of Government, whether Central or Provincial, expenditure on stationery and printing, except for petty purchases of indigenous stationery, is brought to account under the present head.

2. The bulk of the stationery is purchased, in the first instance, for the Central Stores which are maintained in Calcutta. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to Provincial Governments or the Central Departments to which the supplies are charged, that the debits are passed on to the provincial or departmental accounts. This is done by reduction of the Central expenditure on purchase of stationery, and accounts for the *minus* entries in Account No. 73-A.

3. The Central Stores hitherto maintained in Madras and Bombay have been taken over by the Provincial Governments with effect from the 1st April 1922. New Provincial Stores have been opened in Burma and Bihar and Orissa with effect from the 1st April, 1923.

J. and J. J.—Miscellaneous.

No. 73—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year ended 31st March 1924.

	Central Government.					Provincial Governments.										Total Central and Provincial.
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	
RECEIPTS IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts from Sale of Stationery	6,83,672	45	...	(a) 1,67,853	8,51,570	48,268	22,076	12,190	...	30	...	5,579	38	329	88,530	9,40,100
Sale of Gazettes and Other Publications	1,98,184	26	71	(b) 65,349	2,63,630	1,03,066	74,521	97,863	2,54,374	53,712	64,581	1,028	15,817	5,172	6,70,144	9,33,774
Other Press Receipts	2,11,457	201	20,360	(c) 1,812	2,33,830	77,250	1,81,478	2,02,992	1,06,478	18,600	41,074	65,076	59,011	4,405	7,56,364	9,90,194
Recoveries of Service Payments .	80	...	...	...	80	...	...	...	136	...	...	...	...	...	136	216
	10,93,393	272	20,431	2,35,014	13,49,110	2,28,584	2,78,095	3,13,045	3,60,988	72,342	1,05,655	71,693	74,866	9,906	15,15,174	28,64,284
Deduct—Refunds .	*9,685*	...	...	(d) *4,498*	*14,183*	*12,044*	*4,615*	*3,055*	*3,535*	*191*	*295*	*632*	*700*	*2*	*25,069*	*39,252*
TOTAL RECEIPTS IN INDIA . .	10,83,708	272	20,431	2,30,516	13,34,927	2,16,540	2,73,480	3,09,990	3,57,453	72,151	1,05,360	71,061	74,166	9,904	14,90,105	28,25,032
RECEIPTS IN ENGLAND.																
High Commissioner. £																
Sale of Government Publications . . . 651																
Ditto converted into Rs. at £1 = Rs. 10 .	6,515	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,515
Exchange on ditto	2,923	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,923
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING .	13,44,365	2,16,540	2,73,480	3,09,990	3,57,453	72,151	1,05,360	71,061	74,166	9,904	14,90,105	28,34,470				

(a)

	₹
Bengal . . .	118
United Provinces .	24,613
Punjab . . .	1,42,720
Burma . . .	102
Assam . . .	300
	1,67,853

(b)

	₹
Madras . . .	1,586
Bombay . . .	229
Bengal . . .	62,344
Punjab . . .	298
Burma . . .	889
Assam . . .	3
	65,349

(c)

Bengal . . .	906
Burma . . .	4
Punjab . . .	902
	1,812

(d) United Provinces .

No. 73-A.—ACCOUNT of CENTRAL EXPENDITURE on STATIONERY and PRINTING for the year ended 31st March 1924.

—	India General.	Baluchistan.	North West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Government.													
Central Stationery Office including Printing Clearing Office and Forms Stores Department—													
Pay of Officers	76,315	...	...	...	...	...	...	...	...	...	...	...	76,315
Pay of Establishment	1,97,212	...	...	...	...	...	...	...	...	...	...	...	1,97,212
Allowances, Honoraria, etc.	10,848	...	...	...	...	...	...	...	...	...	...	...	10,848
Supplies and Services	1,12,949	...	...	...	...	...	...	...	...	...	...	...	1,12,949
Contingencies	79,672	...	...	...	...	...	...	...	...	...	...	...	79,672
Total	4,76,996	...	...	...	...	...	...	...	...	...	...	...	4,76,996
Purchase of Stationery Stores	37,11,757	...	...	...	...	...	...	...	...	...	...	...	37,11,757
Stationery purchased in the Country	...	...	36,578	...	...	...	...	...	...	...	...	...	36,578
Stationery supplied from Central Stores	—44,105	...	44,105	...	...	...	...	...	...	...	...	...	...
Stationery supplied from Provincial Stores to Central Departments (See Account No. 73-B)	...	...	...	47,070	89,720	...	...	...	...	1,591	...	...	1,38,381
Government Presses (for details See Account No. 73-C)	21,91,461	780	42,370	...	...	...	...	...	...	...	...	...	22,34,611
Experimental Security Printing	19,609	...	...	...	...	...	...	...	...	...	...	...	19,609
Printing at Private Presses	9,985	219	1,794	...	...	...	...	14,899	...	...	...	...	26,897
Printing work done at Provincial Government Presses for Central Departments (See Account No. 73-B)	...	...	...	37,266	1,36,430	1,50,422 (a)	41,156	18,017	82,809	8,125	12,645	8,406	4,95,276
Lithography	492	...	18,562	...	...	...	...	...	...	...	...	...	19,054
Cost of Books and Periodicals	...	...	...	1,073	...	...	...	...	...	...	...	...	1,073
TOTAL CHARGES IN INDIA	63,66,195	999	1,43,409	85,409	2,26,150	1,50,422	41,156	32,916	82,809	9,716	12,645	8,406	71,60,232

CHARGES IN ENGLAND.

	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
Leave and Deputation Salaries	...	1,856	1,856
Stationery, Printing, and Bookbinding for the India Office, etc. £ 8,343			
Deduct—Contribution by His Majesty's Treasury —8,600			
Expenses connected with the recruitment and passage to India of an expert for the Government Security Press	—257	...	—257
Stationery, Printing and Bookbinding for High Commissioner's Office	...	42	42
Stores for India	...	4,764	4,764
	...	145,430	145,430
TOTAL CHARGES IN ENGLAND £	—257	152,092	151,835

Do. DO. CONVERTED INTO Rs. AT £1 = Rs. 10		15,18,346
EXCHANGE ON DO. DO.		6,76,463
TOTAL		93,55,041
Deduct—	Rs	
Value of Stationery supplied from Central Stores to various Provincial Governments (see Account No. 73-B)	*23,48,292*	
Value of Stationery supplied to Posts and Telegraphs Department (see Account No. 41-E)	*4,89,098*	
Ditto Census Department	*44*	
Value of Printing Work (including Cost of Paper, etc.), done for Posts and Telegraphs Department	*13,21,815*	
Ditto ditto Provincial Governments (see Account No. 73-B.)	*74,599*	
		42,33,848
NET EXPENDITURE OF THE CENTRAL GOVERNMENT		51,21,193
EXPENDITURE OF PROVINCIAL GOVERNMENTS (see Account No. 73-B)		1,13,99,239
TOTAL CHARGES UNDER STATIONERY AND PRINTING		1,65,20,432

(a) Includes Rs. 26,422 relating to 1921-22.

No. 73-B.—ACCOUNT of EXPENDITURE of PROVINCIAL GOVERNMENTS on STATIONERY and PRINTING during the year ended 31st March 1924.

	Government of Madras.		Government of Bombay.		Government of Bengal.		Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Shan States Federation.	Total.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Stationery Offices	83,830	...	...	...	...	...	...	...	...	...	9,304	...	...	...	...	...	...	...	...	93,134
Purchase of Stationery Stores	94,051	...	7,32,406	...	...	...	...	...	...	...	14,301	...	1,64,540	...	...	...	...	...	...	10,25,658
Stationery supplied from Central Stores (see Account No. 73-A).	...	...	...	...	2,76,641	39,950	4,14,669	75,492	4,16,890	23,384	(c)259	(c)16	...	...	2,46,016	13,465	47,561	6,544	...	(c)22,60,887
Stationery supplied from Provincial Stores	9,12,027	2,38,158	...	1,65,753	...	...	...	...	...	...	(b) 4,10,325	54,137	...	37,753	...	...	...	...	2,833	18,20,986
Stationery Purchased in the Country	...	...	...	...	...	...	...	...	1,27,276	410	...	...	...	...	...	...	...	...	...	1,27,686
Government Presses (for details See Account No. 73-C).	7,72,755	...	3,25,248	...	9,74,239	...	6,38,817	...	3,80,379	...	5,14,796	...	7,56,358	...	2,64,631	...	1,80,153	(a)28,272	...	53,45,742
Printing at Private Presses	49,447	100	1,749	...	...	94	...	...	19,914	8,792	...	...	...	...	81,843	...	...	...	...	1,61,439
Printing work done at Central Government Press for Provincial Governments. (See Account No. 73-A.)	1,733	...	1,166	...	68,587	...	...	...	2,196	...	233	...	39	...	426	...	146	73	...	74,599
Lithography	...	...	...	...	...	...	...	...	14,664	6,023	...	...	...	...	...	...	...	...	...	20,687
Printing work done for Shan States Federation	...	...	...	...	...	...	...	...	...	...	—3,805	...	...	...	...	...	...	...	3,805	...
Cost of Books and Periodicals	62,882	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	62,882
Total	19,76,725	2,38,258	15,90,729	1,65,753	20,19,461	40,044	10,53,486	75,492	9,61,319	38,609	9,45,713	54,153	9,20,937	37,753	5,92,416	13,465	2,27,860	34,889	6,638	
	22,14,983		17,56,482		20,59,505		11,28,978		9,99,928		9,99,866		9,58,690		6,05,881		2,62,749			1,09,93,700
TOTAL CHARGES IN INDIA																				

CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
High Commissioner.																					
Leave and Deputation Salaries	...	...	796	...	727	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Miscellaneous—Travelling Expenses, etc.	24	...	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Stores—Government Press	7,509	...	27,845	...	4,188	...	1,167	...	1,528	...	5,591	...	3,661	...	628	...	100	...	...		
Stores—Stationery	24,028	...																			
Passage to India	42	...	....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
TOTAL £	31,603	...	28,666	...	4,915	...	1,167	...	1,528	...	5,591	...	3,661	...	628	...	100	...	...		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
Do. CONVERTED INTO Rs. AT £1 = Rs. 10	3,16,022	...	2,86,660	...	49,158	...	11,671	...	15,272	...	55,912	...	36,613	...	6,284	...	1,006	...	...	7,78,598	
EXCHANGE ON DO. DO.	1,51,326	...	1,26,672	...	23,474	...	5,217	...	7,273	...	25,508	...	17,533	...	2,905	...	423	...	...	3,60,331	
TOTAL CHARGES	24,44,073	2,38,258	20,04,061	1,65,753	20,92,093	40,044	10,70,374	75,492	9,83,864	38,609	10,27,133	54,153	9,75,083	37,753	6,01,605	13,465	2,29,289	34,889	6,638	1,21,32,629	
Deduct—																					
Value of Stationery supplied from Provincial Stores to Central Departments (See Account No. 73-A)	47,070	...	89,720	...	...	...	...	...	...	...	...	...	1,591	...	...	...	...	...	...		
Value of stationery supplied to Posts and Telegraphs Department (see Account No. 41-E)	14,489	...	51,494	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Value of Printing work done for Posts and Telegraphs Department	9,675	...	12,343	...	...	...	...	...	...	...	1,935	...	1,242	...	2,383	...	6	...	...		
Value of Printing work done for Census Department	...	...	...	...	...	...	...	...	...	...	13,745	...	992	...	568	...	...	...	...		
Value of Printing work done for other Central Departments (See Account No. 73-A)	37,266	...	1,36,430	...	1,24,000	...	41,156	...	18,017	...	82,809	...	8,125	...	12,645	...	8,406	...	...		
Value of Printing work done for Miscellaneous Departments	1,260	...	15,322	...	...	...	...	...	...	...	...	...	...	...	201	...	...	...	...		
TOTAL DEDUCTIONS	1,09,760	...	3,05,309	...	1,24,000	...	41,156	...	18,017	...	98,489	...	11,950	...	15,797	...	8,412	...	...	7,33,390	
NET—EXPENDITURE OF PROVINCIAL GOVERNMENTS.	23,34,313	2,38,258	16,98,752	1,65,753	19,68,093	40,044	10,29,218	75,492	9,65,847	38,609	9,28,644	54,153	9,63,133	37,753	5,85,808	13,465	2,20,877	34,889	6,638		
	25,72,571		18,64,005		20,08,137		11,04,710		10,04,456		9,82,797		10,00,886		5,99,273		2,55,766			1,13,99,239	

(a) Cost of Printing work done by other Government Presses.
(b) Includes Rs 87,405 on account of stationery received from Central Stores.
(c) *Vide* Note (b) above.

No. 73C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1924.

—	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
					RESERVED.									Total.	
	India General.	Baluchistan.	North-West Frontier.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces.	Government of Assam.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Officers	44,926	...	4,002	48,928	32,753	49,552	59,511	24,520	19,412	14,119	19,763	7,857	5,002	2,32,489	2,81,417
Pay of Establishment	13,35,270	780	25,871	14,11,921	5,33,540	5,50,060	6,38,522	3,60,970	2,24,442	4,15,181	2,47,554	2,07,289	1,03,897	33,31,455	47,43,376
Allowances, Honoraria, etc.	65,530	...	2,930	68,460	22,537	7,975	4,128	4,863	9,694	1,305	3,524	5,405	556	59,987	1,28,447
Purchase of Materials and stock	1,79,863	...	4,207	1,84,070	47,931	73,518	10,941	20,064	20,845	21,764	34,541	12,410	...	2,42,014	4,26,084
Work done at Contract Rates	1,95,608	...	...	1,95,608	...	...	6,541	...	...	420	...	...	...	6,961	2,02,569
Other Supplies and Services	1,05,369	...	1,553	1,06,922	55,512	1,958	41,755	47,442	60,645	46,443	3,59,986	16,099	95,231	7,25,071	8,31,993
Contingencies	2,14,895	...	3,807	2,18,702	30,432	1,52,285	1,62,835	1,80,958	45,341	15,564	90,990	15,571	3,739	7,47,765	9,66,467
TOTAL	21,91,461	780	42,370	22,34,611	7,72,755	8,35,348	9,74,233	6,38,817	3,80,379	5,14,796	7,56,358	2,64,631	2,08,425	53,45,742	75,80,353

No. 73D.—STATEMENT showing by GOVERNMENTS and DEPARTMENTS the value of STATIONERY STORES Supplied from the CENTRAL and PROVINCIAL STORES during the year ended 31st March 1924.

DETAILS OF DEPARTMENTS.	CENTRAL GOVERNMENT.	PROVINCIAL GOVERNMENTS.																			GRAND TOTAL.
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		Shan States Federation.	Total.	
		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Customs	14,001	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14,001
Income Tax	55,702	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55,702
Salt	8,579	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,579
Opium	1,645	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,645
Land Revenue	6,029	54,183	...	1,23,981	...	1,79,718	...	49,361	...	32,950	...	1,732	...	36,076	...	18,934	...	16,939	...	...	5,14,374	5,20,394
Excise	412	...	16,704	...	2,453	...	2,231	...	1,110	...	...	...	1,484	...	2,786	...	281	...	...	...	27,049	27,461
Stamps	2,504	451	...	2,544	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,995	5,499
Forest	3,146	22,652	...	...	14,784	1,692	...	8,006	...	3,255	...	...	8,750	1,519	...	6,107	...	1,652	...	587	69,004	72,150
Registration	..	...	74,581	...	3,304	51	8,500	...	1,461	...	...	...	...	...	3,375	...	...	...	588	...	91,860	91,860
Posts and Telegraphs	5,55,081	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,55,081
General Administration	44,698	4,89,525	...	56,125	...	16,774	...	11,942	...	21,420	2,397	37,965	...	37,723	...	30,410	...	4,946	...	642	7,09,869	7,54,567
Audit	45,602	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	45,602
Administration of Justice	5,846	71,909	...	49,020	...	24,982	...	24,660	...	7,647	...	6,204	...	12,599	...	9,641	...	1,270	...	...	2,07,932	2,13,778

Jails and Convict Settlements	89	6,344	...	5,183	...	1,399	...	2,403	...	574	...	779	...	1,582	...	521	...	582	...	...	19,372	19,461
Police	5,410	64,983	...	61,605	...	16,662	...	14,950	...	5,457	...	10,521	...	17,256	...	3,682	...	1,896	...	159	1,97,171	2,02,581
Ports and Pilotage	1,219	285	...	...	...	361	...	...	...	...	...	46	...	...	...	...	...	...	...	...	1,792	3,011
Ecclesiastical	3,933	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,933
Political	64,762	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	64,762
Scientific Departments	45,448	331	556	...	...	...	...	...	100	...	75	...	...	...	...	...	...	2,190	...	...	3,252	48,700
Education	1,923	...	50,053	...	30,282	255	14,710	...	7,823	175	4,747	...	5,189	...	8,030	...	1,400	...	2,747	191	1,22,602	1,24,530
Medical	4,720	...	25,943	...	5,596	70	3,117	...	3,087	...	663	...	2,142	...	2,252	...	1,182	...	1,063	179	45,294	50,014
Public Health	...	...	4,823	...	2,213	46	1,477	...	1,259	...	691	...	1,312	...	1,425	...	298	...	243	...	13,787	13,787
Agriculture	5,503	...	21,124	...	12,021	18	2,580	...	8,055	...	3,355	...	2,101	...	2,102	...	1,267	...	1,262	...	53,830	59,333
Industries	...	...	7,201	...	1,036	...	659	...	7,346	...	2,019	...	...	...	1,173	...	1,033	...	641	...	21,168	21,168
Aviation	4,000	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	4,000
Currency	5,983	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,983
Mint	1,541	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,541
Printing	17,32,357	1,83,140	...	4,50,647	...	7,29,684	...	2,74,425	...	3,16,361	...	3,46,541	...	15,359	...	1,66,011	...	14,980	...	...	24,97,148	42,29,505
Public Works	38,807	...	37,173	...	93,558	4,350	8,995	27,825	45,251	29,051	8,858	5,577	33,142	...	16,610	10,710	7,272	3,106	...	1,075	3,32,543	3,71,350
Military Department	4,32,685	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,32,685
Miscellaneous	16,088	18,224	...	64,688	511	58	731	592	...	...	584	119	33	443	...	...	672	...	...	...	87,181	1,03,269
Unallocated Items	—179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—179
TOTAL SUPPLIES	31,07,530	9,12,027	2,38,158	8,13,793	1,65,753	9,76,641	39,950	4,14,669	75,492	4,16,890	23,384	4,10,584	54,153	1,22,557	37,753	2,46,016	13,465	47,561	6,544	2,833	50,18,223	81,25,753
Supplies from Central Stores (See Acct. No. 73E)	29,08,144	...	...	...	...	9,76,641	39,950	4,14,669	75,492	4,16,890	23,384	259	16	...	...	2,46,016	13,465	47,561	6,544	...	22,60,887	51,64,031
Supplies from Provincial Stores, at Madras (See Acct. No. 73E)	61,581	9,12,027	2,38,158	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,50,185	12,11,766
Supplies from Provincial Stores, at Bombay (See Acct. No. 73E)	1,41,214	...	...	8,13,793	1,65,753	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,79,546	11,20,760
Supplies from Provincial Stores, Burma (See Acct. No. 73E)	...	...	...	...	...	...	...	...	...	...	...	4,10,325 (a)	54,137	...	...	...	...	...	...	2,833	4,67,295	4,67,295
Supplies from Provincial Stores, Bihar and Orissa (See Acct. No. 73E)	1,591	...	...	...	...	...	...	...	...	...	...	...	...	1,22,557	37,753	...	...	...	...	...	1,60,310	1,61,901
TOTAL AS ABOVE	31,07,530	9,12,027	2,38,158	8,13,793	1,65,753	9,76,641	39,950	4,14,669	75,492	4,16,890	23,384	4,10,584	54,153	1,22,557	37,753	2,46,016	13,465	47,561	6,544	2,833	50,18,223	81,25,753

(a) Includes Rs. 87,405 on account of supplies of stationery received from Central Stores.

No. 73E.—STATEMENT showing the value of STATIONERY STORES in, and purchased for and issued from, the STATIONERY STORES during the year ended 31st March 1924.

—	CENTRAL STORES, CALCUTTA.	PROVINCIAL STORES, MADRAS.	PROVINCIAL STORES, BOMBAY.	PROVINCIAL STORES, BURMA.	PROVINCIAL STORES. BIHAR AND ORISSA.	TOTAL.
	R	R	R	R	R	R
BALANCE IN STOCK ON 1ST APRIL 1923 .	45,70,548	6,41,032	6,84,974	...	...	58,96,554
RECEIPTS.						
Received from England	16,05,548	2,64,895	3,59,971	...	...	22,30,414
Purchased in India	32,36,177	9,71,348	8,22,772	3,81,261	2,02,293	56,13,851
Received from Central Stores . . .	...	...	...	87,405	...	87,405
Other Receipts	9,90,199	3,08,194	1,70,652	14,618	...	14,83,663
TOTAL RECEIPTS .	1,04,02,472	21,85,469	20,38,369	4,83,284	2,02,293	1,53,11,887
ISSUES.						
To Central Government (See Account No. 73D).	29,03,144	61,581	1,41,214	...	1,591	31,07,530
To Provincial Governments (See Account No. 73D).	22,60,887	11,50,185	9,79,546	(a) 4,67,295	1,60,310	50,18,223
To Povincial Stores, Burma . . .	87,405	...	...	...	...	87,405
Other issues	6,86,211	1,51,834	1,04,366	...	...	9,42,411
TOTAL ISSUES .	59,37,647	13,63,600	12,25,126	4,67,295	1,61,901	91,55,569
BALANCE IN STOCK ON 31ST MARCH 1924	44,64,825	8,21,869	8,13,243	15,989	40,392	61,56,318

(a) Includes Rs. 2,833 on account of issues to Shan States Federation.

No. 73F.—STATEMENT showing the value of PRINTING work (including cost of PAPER and BINDING MATERIALS supplied for the purpose) done for Departments of the Central and the Provincial Governments in the Year ended 31st March 1924.

DETAILS OF DEPARTMENTS.	CENTRAL GOVERNMENT.	PROVINCIAL GOVERNMENTS.										TOTAL.
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R
Customs	2,11,166	...	...	...	...	...	...	...	...	...	...	2,11,166
Income Tax	32,821	...	...	...	...	...	...	...	...	...	...	32,821
Salt	6,669	...	...	...	...	...	...	...	...	...	...	6,669
Opium	2,830	...	...	...	...	...	...	...	...	...	...	2,830
Land Revenue	22	1,34,921	1,12,370	46,241	47,496	2,693	1,55,616	91,108	33,584	2,761	6,26,790	6,26,812
Excise	319	6,290	15,525	17,529	4,173	...	7,786	5,613	8,380	64	65,360	65,679
Stamps	...	14,814	2,624	...	581	...	5,041	1,212	1,011	47	25,330	25,330
Forest	4,595	10,482	14,696	9,114	16,657	5,116	39,277	8,104	20,964	6,840	1,31,250	1,35,845
Registration	33	29,338	16,040	1,88,376	10,645	215	5,605	36,846	5,222	10,123	3,01,810	3,01,843
Posts and Telegraphs	13,49,899	...	...	...	...	...	...	...	...	...	...	13,49,899
General Administration	9,07,536	1,87,585	4,77,405	5,95,271	...	1,49,299	1,97,896	2,69,560	1,62,458	1,04,026	21,43,500	30,51,036
Audit	2,98,616	...	...	...	...	...	...	...	...	...	...	2,98,616
Administration of Justice	9,902	2,23,512	1,51,581	2,87,030	3,54,455	44,053	49,137	47,830	75,857	10,105	12,43,560	12,53,462
Jails and Convict Settlements	234	3,251	8,977	27,782	1,24,568	1,934	11,662	11,871	9,195	2,682	2,01,922	2,02,156
Police	8,234	38,670	53,252	2,23,319	53,040	25,192	1,24,081	57,909	27,723	21,052	6,24,238	6,32,472
Ports and Pilotage	13,057	99	2	873		...	6,122	104	...	...	7,200	20,257
Ecclesiastical	2,564	...	...	...	...	...	...	...	...	...	...	2,564
Political	45,113	...	...	...	...	...	...	...	...	...	...	45,113
Scientific Departments	1,02,432	1,141	44	...	...	876	...	...	...	...	2,061	1,04,493
Education	8,773	17,325	53,600	59,170	32,843	15,502	33,195	13,815	12,783	6,771	2,45,004	2,53,777
Medical	13,223	10,958	23,532	68,221	12,570	6,356	24,374	22,814	7,400	11,362	1,87,587	2,00,810

Public Health	11,045	4,724	7,789	20,653	16,206	1,242	10,459	22,377	5,920	2,956	92,326	1,03,371
Agriculture	15,522	30,310	17,108	42,615	11,302	5,500	14,952	15,613	8,089	4,520	1,50,009	1,65,531
Industries	35,663	4,624	2,166	5,613	1,203	1,711	794	2,495	...	915	19,521	55,184
Aviation	13,488	...	...	...	...	...	...	...	...	...	...	13,488
Currency	39,877	...	...	...	...	...	...	...	...	...	...	39,877
Mint	1,247	...	...	...	...	...	...	...	...	...	...	1,247
Stationery and Printing	4,68,631	1,30,159	11,047	43,265	...	...	18,682	27,740	5,232	...	2,36,125	7,04,756
Public Works	52,885	18,494	84,008	77,356	50,546	21,769	67,357	45,283	43,570	9,766	4,18,149	4,71,034
Military Department	3,75,478	...	...	...	...	...	...	...	...	...	...	3,75,478
Miscellaneous	1,88,110	66,469	67,027	6,090	32,190	8,625	1,03,821	21,368	...	6,845	3,12,433	5,00,543
Unallocated items	—6,91,515	..	...	...	...	...	...	...	..	...	...	—6,91,515
TOTAL VALUE OF PRINTING WORK DONE	35,28,469	9,33,166	11,18,793	17,18,518	7,67,875	2,90,081	8,75,857	7,01,662	4,27,388	2,00,835	70,34,175	1,05,62,644
CHARGES.												
Cost of Printing Establishments and Charges as in Account No. 73C.	22,34,611	7,72,755	8,35,348	9,74,233	6,38,817	3,80,379	5,14,796	(f) 7,56,358	2,64,631	2,08,425	53,45,742	75,80,353
Add—Cost of Paper and Binding materials	11,34,320	2,42,622	6,01,492	8,45,319	3,37,084	75,018	3,99,719	...	1,56,240	11,339	26,68,833	38,03,153
Add—Departmental Charges (such as Depreciation, etc.)	6,95,759	2,29,355	1,87,835	.. (d)	32,038	20,602	1,51,319	48,620	22,298	17,496	7,09,563	14,05,322
Deduct—Charges on account of Branches unconnected with Printing proper, such as Publishing, Type Foundry, etc.	*10,18,634*	*2,65,098*	*1,83,629*	....(d)	*2,94,702*	*1,54,644*	*87,916*	*92,996*	*35,254*	*28,232*	*11,42,471*	*21,61,105*
Add—Miscellaneous Charges, etc.	...	...	...	...	...	...	...	...	34,844	...	34,844	34,844
Unreconciled difference	...	...	(c) —1,74,247	...	(c) 96,146	(c)—18,017	...	...	...	...	—96,118	—96,118
Cost of Printing work done by Government Central Press for Provincial Governments	—74,599	+1,733	+1,166	+68,587	...	+2,196	+233	+39	+426	+219	+74,599	...
TOTAL CHARGES	29,71,457	9,81,367	12,67,965	18,88,139	8,09,383	3,05,534	9,78,151	7,12,021	4,43,185	2,09,247	75,94,992	1.05,66,449
Cost of Printing work done by Provincial Government Presses for the Central Government. (See Account No. 73-B).	+5,57,012	—48,201	(a) —1,49,172	(b) —1,69,621	(g) —41,508	(e) —15,153	—98,489	—10,359	—15,797	—3,412	—5,57,012	...
Ditto ditto for Shan States Federation (See Account No. 73-B.)	...	...	...	...	...	...	—3,805	...	...	...	—3,805	—3,805
TOTAL PRINTING CHARGES DISTRIBUTED AS ABOVE.	35,28,469	9,33,166	11,18,793	17,18,518	7,67,875	2,90,081	8,75,857	7,01,662	4,27,388	2,00,835	70,34,175	1,05,62,644

(a) Exclusive of Rs. 101 relating to transactions during 1922-23.
(b) Out of this amount Rs. 1,24,000 has been adjusted in the accounts for 1923-24 and the balance is under adjustment in 1924-25.
(c) Represents unreconciled differences under cost of Printing Establishments and Charges as compared with the figures shown in Account No. 73 C.
(d) The amount not being available separately, is included under the head "*Add*—Cost of paper and binding materials."
(e) Out of this Rs. 2,630 will be adjusted in 1924-25. This does not include Rs. 5,194 credited in Account No. 73-B on account of transactions for 1922-23.
(f) Includes Rs. 3,69,204 on account of paper and binding materials.
(g) Of this Rs. 352 has been adjusted on the Military Books.

XXXV and 47—Miscellaneous.

Some of the items which were prior to 1921-22 dealt with under this head have, with effect from that year, been transferred to the new major head 'Currency' (*vide* Note on XXVII and 38—Currency).

This non-descript head covers all transactions of the Civil Department (as distinguished from the Army Department, the miscellaneous transactions of which are taken to the Army heads) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 74, 74A, 74B and 74C and do not call for any further explanation.

J. and J.J.—Miscellaneous.

No. 74—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1924.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
CENTRAL GOVERNMENT.													
Receipts in India.													
Freight Tax	—3,94,500	...	...	...	...	333	...	...	1,576	...	...	...	—3,91,345
Unclaimed Deposits	1,31,841	3,552	30,803	6,169	...	25,013	...	329	333	...	120	339	1,98,501
Treasure trove	150	...	...	...	...	...	...	...	...	...	...	...	150
Unclaimed Bills of Exchange of more than three years' standing	...	...	1,966	922	8,503	426	16,884	30,347	600	39,061	80	2,509	1,01,303
Sale-proceeds of Durbar Presents	17,430	...	...	...	...	...	...	...	...	...	...	...	17,430
Sale of old Stores and Materials	12,217	1,372	155	425	546	...	...	126	529	...	...	7	15,377
Sales of Land and Houses, etc.	2,19,305	...	8	...	1,68,233	...	...	...	...	...	...	5,468	3,93,014
Fees for Government Audit	935	2,000	1,192	875	4,400	...	...	15,848	...	...	...	...	25,250
Rents	52,030	6,423	46	...	...	...	...	...	...	130	...	188	58,817
Rates and Taxes	585	2,574	...	...	...	...	...	...	...	...	...	...	3,159
Naturalisation Passport and Copyright fees	4,665	1,815	1,606	337	75,062	1,661	4,163	20	1,342	1,295	454	1,739	94,159
Other Fees, Fines, and Forfeitures	62,952	677	5,265	...	3,562	...	...	...	...	...	...	297	72,733
Percentages chargeable on European Stores, etc.	7,318	...	...	22,253	7	33	...	...	—2,088	...	...	...	27,523
Percentage on Capital cost of furniture supplied to High Officers	10,469	2,750	2,853	771	...	...	...	907	...	...	...	...	17,750
Receipts on account of lapsed Wasika Pensions payable in lieu of Interest on the Oudh Loans	...	...	...	...	...	...	23,027	...	...	...	...	...	23,027

Commission on purchase, sale, etc., of Government Securities and on Savings Bank investments	15,815	...	...	3,674	6,188	...	...	...	...	...	...	...	25,677
Receipts arising out of War adjusted in the Civil Department	50,463	...	...	...	...	4,002	...	...	...	...	...	...	54,465
Recoveries of Service payments	72,566	16,847	(a) 2,26,652	97	3,412	789	15,342	138	1,425	174	804	29	3,38,275
Miscellaneous	1,66,421	10,859	3,15,845	942	19,778	3,820	13,364	176	135	29	1,698	1,681	5,34,148
	4,30,841	48,869	5,86,391	36,465	2,89,696	36,627	72,780	47,891	3,852	40,689	3,156	11,656	16,08,918
Deduct—Refunds	*11,27,148*	*1,220*	*11,278*	*12,225*	*8,524*	*129*	*628*	*11,177*	*39*	*13*	...	*10*	*11,72,391*
TOTAL RECEIPTS IN INDIA	—6,96,307	47,649	5,75,113	24,240	2,81,172	36,498	72,152	36,714	3,813	40,676	3,156	11,646	4,36,522

RECEIPTS IN ENGLAND.	Secretary of State.	High Commissioner.	TOTAL.	
	£	£	£	
Profit on the sale of Wheat	3,729	...	3,729	
Profit on the sale of Gold	256,962	...	256,962	
From the Commissioners of Inland Revenue : Allowance in respect of the assessments of Income-Tax made at the India Office	1,800	...	1,800	
Conscience money	40	...	40	
Miscellaneous Fees, sale proceeds of books of reference, etc.	264	...	264	
Contributions in respect of Marine Insurance, Commission on Freight, etc., levied on Stores :— Supplied for Posts and Telegraphs, State Railways, etc.	...	18,485	18,485	
" to Provincial Governments	...	5,873	5,873	
Fines and Penalties incurred by Contractors in providing stores (*less* refunds)	...	4,716	4,716	
Sale of Unserviceable stores (adjustment)	...	—1	—1	
Sale of Books published in England	...	2,353	2,353	
TOTAL RECEIPTS IN ENGLAND £	262,795	31,426	294,221	
DITTO CONVERTED INTO Rs. AT £1 = Rs. 10				29,42,205
EXCHANGE ON DITTO				12,10,633
TOTAL RECEIPTS—CENTRAL GOVERNMENT				45,89,360
TOTAL RECEIPTS—PROVINCIAL GOVERNMENTS AS IN ACCOUNT No. 74-A.				1,24,46,566
TOTAL MISCELLANEOUS RECEIPTS				1,70,35,926

(a) Includes Rs. 2,13,386 equivalent of £14,780 being the amount recovered from the Imperial Government on account of refund of the cost of Mohmand Militia.

No. 71A.—ACCOUNT of MISCELLANEOUS RECEIPTS of the PROVINCIAL GOVERNMENTS for the year ended 31st March 1924.

—	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.											
Receipts in India.											
Unclaimed Deposits	5,03,886	2,83,033	13,86,934	1,39,145	5,07,130	2,52,484	4,84,370	1,74,286	61,947	...	42,93,215
Treasure Trove	54,432	4,992	...	1,895	11	...	...	1,021	...	...	62,351
Sale-proceeds of Durbar Presents	...	110	370	4	104	...	40	...	...	...	628
Sale of old Stores and Materials	6,568	18,465	25,852	4,402	1,841	8,035	5,508	1,836	1,346	...	73,853
Sale of Land and Houses, etc.	105	8,509	2,708	1,96,739	6,92,552	...	...	1,93,472	501	...	10,94,586
Fees for Government Audit	39,587	1,47,378	1,61,523	2,17,343	93,117	951	26,052	10,234	8,421	...	7,04,606
Contributions	1,89,633	335	385	...	...	40,000	...	33,144	292	37,94,445	40,58,284
Rents	...	10,060	14,957	1,19,935	21,898	5,415	18,031	12,074	2,530	209	2,05,109
Rates and Taxes	...	...	...	...	...	...	90	...	618	...	708
Other Fees, Fines, and forfeitures	36,280	16,247	88,401	12,085	79,980	4,318	5,839	4,451	905	855	2,49,361
Percentage on Capital cost of furniture supplied to High Officers.	...	96	...	...	...	...	...	...	...	...	96
Recoveries of service payments	31,998	27,712	1,29,865	29,973	19,975	2,07,494	32,558	8,810	8,804	1,929	4,99,118
Miscellaneous	36,808	(a) 9,83,104	1,87,854	3,07,440	(b)10,47,076	19,253	1,40,798	56,194	1,22,652	47	29,01,226
	8,99 347	15,00,041	19,98,849	15,28,961	24,63,684	5,37,950	7,18,286	4,95,522	2,08,016	37,97,485	1,41,43,141
Deduct—Refunds	*1,42,869*	*69,933*	*4,02,011*	*3,63,770*	*1,14,782*	*47,529*	*4,79,178*	*34,849*	*39,497*	*2,157*	*16,96,575*
TOTAL RECEIPTS OF PROVINCIAL GOVERNMENTS	7,56,478	14,30,108	15,96,838	11,65,191	23,48,902	4,90,421	2,34,108	4,60,673	1,68,519	37,95,328	1,24,46,566

(a) Includes Rs. 6,15,807 on account of contribution from Central Government towards the cost of establishment employed on Income-tax work.
(b) Includes Rs. 3,06,939 on account of Copying Agency Account.

No. 74 B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1924.

—	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CENTRAL GOVERNMENT.													
CHARGES IN INDIA.													
Allowances, Rewards, etc.													
Annual Stipends to holders of Literary Titles	...	...	100	1,300	300	1,842	200	156	2,143	698	445	300	7,479
Durbar presents and allowances to Vakils	15,631	55,900	13,994	...	65,501	...	...	...	...	...	...	...	1,51,026
Books and Periodicals.													
Cost of Books and Periodicals, etc.	75,752	...	...	...	260	854	415	217	114	...	...	...	77,612
Charity.													
Donations for Charitable purposes	19,844	1,685	1,186	...	...	...	...	...	...	...	...	...	22,715
Charges on account of European Vagrants	1,669	743	...	...	...	...	...	...	...	...	...	...	2,412
Miscellaneous.													
Rewards for Destruction of Wild Animals	2,012	1,164	184	...	...	...	...	...	...	...	...	...	3,360
Petty Establishments	66,383	...	49,525	...	...	...	...	...	...	...	...	...	1,15,908
Special Commissions of Enquiry	7,69,481	...	...	...	16,890	...	...	...	...	...	...	...	7,86,371
Irrecoverable Temporary loans written off	7,738	65,985	50	1,895	76	...	...	125	670	...	341	155	76,535
War Boards	8,908	...	...	...	...	...	...	...	...	...	...	...	8,908
Petty Construction and Repairs	124	...	...	...	...	...	...	...	...	...	...	...	124
Rents, Rates and Taxes	40,354	...	...	...	...	...	...	...	...	...	...	...	40,354
Contributions	3,29,759	...	52,524	...	283	...	...	...	...	...	...	...	3,82,566
Miscellaneous Compensations	58,489	1,84,184	...	...	17,430	39,760	27,435	...	...	4,000	25,07,012	11,423	28,49,733
Institute for training of disabled soldiers	...	...	...	...	...	...	...	21,941	...	...	...	...	21,941
Miscellaneous Charges for the treatment of Patients at the Pasteur Institute.	...	86	367	...	...	...	...	...	...	...	...	...	453
Local Clearing Office	77,298	...	...	...	...	...	...	...	...	...	...	...	77,298
Visit to India of His Royal Highness the Prince of Wales	8,182	...	...	...	...	...	...	...	...	...	...	...	8,182
Visit to India of His Royal Highness the Duke of Connaught	—15,286	...	...	...	...	...	...	...	...	...	...	...	—15,286
Payments arising out of the war adjusted in the Civil Department	7,750	...	...	5,263	10,131	2,445	...	...	...	...	...	...	25,589
Works	10,936	...	...	...	...	...	...	...	...	...	...	...	10,936
Miscellaneous and Unforeseen Charges	40,214	2,100	1,161	2,502	13,476	239	774	2,163	...	...	...	...	62,629
TOTAL CHARGES IN INDIA	15,25,238	3,11,847	1,19,091	10,460	1,24,347	45,140	28,824	24,602	2,927	4,693	25,07,798	11,878	47,16,845

CHARGES IN ENGLAND	£	Secretary of State. £	High Commissioner. £	Total. £
Expenditure in connection with appointments to the Indian Civil Service:				
Grants to Universities for the training of Probationers	4,550	7,400	...	7,400
Examination expenses of Candidates, and Miscellaneous expenditure	2,850			
Officer supervising selected I. C. S. Candidates		...	218	218
Subscriptions and donations to Charities		170	...	170
Expenditure in connection with Committees arising out of the Report on Indian Constitutional Reforms		623	...	623
Expenditure in connection with the Royal Commission on Superior Civil Services in India		4,341	...	4,341
Expenditure in connection with the Indian Retrenchment Committee		1,352	...	1,352
Contribution towards Expenses of the Secretariat of the League of Nations		77,799	...	77,799
Expenditure in connection with the League of Nations Assembly and Committees		1,666	...	1,666
Visit to India in 1917-18 of the Secretary of State for India		20	...	20
Books and Newspapers supplied to India		234	...	234
Relief and Repatriation of destitute Indians		2,964	912	3,876
Cost of insignia of Indian Orders		635	...	635
Sum placed at the disposal of the Secretary of State for India for Secret Service		8,500	...	8,500
Commission on pensions and leave allowances paid abroad		5,464	...	5,464
Contribution towards the School of Oriental Studies		1,250	...	1,250
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland		7,552	...	7,552
Expenditure in connection with the Indian Mercantile Marine Committee		590	...	590
Expenditure in connection with the Labour Conference at Geneva		284	...	284
Expenditure in connection with the Imperial Conference and the Imperial Economic Conference		856	...	856
Pay and expenses of Officers specially employed		2,839	...	2,839
Balance of fee of actuary for valuation of the Indian Military Service Family Pension Scheme and the Indian Military Widows' and Orphans' Fund Scheme		420		420
Expenditure connected with the supply of copies of the "Taswiri Akhbar"		...	3,904	3,904
Grant to the Funds of the Burma Society		...	375	375
Sundry items		2,930	33	2,963
Cost of Books published in England		...	121	121
Books and Periodicals		...	215	215
Miscellaneous charges connected with the supply of Stores to India:—				
Stores lost or damaged in transit to India owing to ordinary Marine Risks	892			
Contributions to general average on Ships imperilled by enemy action in excess of Recoveries	5,302	...	6,204	6,204
Other contributions to general average	10			
Commission on Freight, Lighterage, Dock Dues, Packing, etc.		...	7,050	7,050
Leave and Deputation Salaries		...	1,994	1,994
TOTAL CHARGES IN ENGLAND £		127,889	21,026	148,915
DITTO CONVERTED INTO RS. AT £1= RS. 10				14,89,147
EXCHANGE ON DITTO				6,82,059
TOTAL CHARGES—CENTRAL GOVERNMENT				68,88,051
TOTAL CHARGES—PROVINCIAL GOVERNMENTS (as in Account No. 74 C.)				1,03,60,046
TOTAL MISCELLANEOUS CHARGES				1,72,48,097

No. 74C.—ACCOUNT of MISCELLANEOUS CHARGES of the Provincial Governments for the Year ended 31st March 1924.

	Government of Madras.		Government of Bombay.		Government of Bengal.		Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Shan States Federation.	Total Provincial.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.																				
CHARGES IN INDIA.																				
Allowances, Rewards, etc.																				
Allowances to Civil Servants out of Employ	...	...	...	...	200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	200
Durbar Presents and allowances to Vakils	...	...	3,096	...	2,025	...	4,147	...	...	...	16,139	...	829	...	1,349	...	566	...	5,247	33,398
Travelling Allowances of Officials and Non-officials attending durbars	...	...	...	...	...	...	...	...	87	...	1,321	...	57	...	...	...	558	...	...	2,023
Books and Periodicals:																				
Cost of Books and Periodicals, etc.	...	...	...	...	500	...	16,468	...	103	...	2,712	...	6,568	...	181	...	...	...	...	26,532
Charity:																				
Donations for Charitable Purposes	49,231	...	1,00,368	...	51,999	...	7,042	38,079	5,989	...	35,404	7,000	1,514	...	2,538	...	6,847	...	...	3,06,511
Charges on account of European Vagrants	1,271	...	27,774	...	7,852	...	4,398	...	1,979	...	3,187	...	18	...	271	...	...	...	...	46,250
Miscellaneous.																				
Publicity Board	6,528	...	...	...	...	...	33,624	...	...	...	31,353	...	7,043	...	...	...	...	...	...	78,548
Rewards for Destruction of Wild Animals	18,543	...	24	...	10,387	...	13,512	...	2,095	...	1,07,707	...	6,567	...	23,378	...	...	5,904	40	1,89,162
Petty Establishments	1,946	...	...	...	43,347	...	29,013	...	3,367	...	6,983	...	29,238	13,831	10,982	...	45,174	...	...	1,83,881
Special Commissions of Enquiry	3,990	1,295	32,647	...	14,220	...	305	...	...	...	62,689	...	...	...	133	...	...	...	...	1,15,279
Irrecoverable Temporary loans written off	609	...	10,226	...	11,296	...	81,175	...	173	...	69,475	...	12,453	...	1,812	...	1,88,058	...	...	3,75,277

Miscellaneous Compensations	9,359	...	1,216	...	...	...	...	...	1,148	...	...	...	...	...	...	...	...	...	...	11,723
Rents, Rates, and Taxes	14,726	...	3,37,323	...	33,097	...	...	...	...	...	2,69,573	...	...	...	...	9,183	9,603	...	...	6,73,505
Petty Construction and Repairs	...	...	...	...	...	...	7,051	...	...	...	...	...	...	...	...	...	...	...	...	7,051
Contributions	26,134	5,66,806	20,741	15,26,186	4,482	...	9,430	81,693	57,521	13,38,408	11,74,000	9,81,481	35,526	4,917	2,817	7,14,253	4,434	2,88,039	2 65,145	71,01,963
Miscellaneous Durbar charges	...	...	7,358	...	...	...	3,028	...	160	...	11,547	...	...	...	...	...	8,822	...	1,299	32,284
Miscellaneous Charges for the treatment of Patients at the Pasteur Institute	...	557	...	1,158	190	1,36,877	...	4,688	...	19,572	...	1,557	1,977	...	..	360	...	9,295	2	1,76,233
Subsidies for Land Communications	...	...	...	...	...	...	...	...	...	...	21,926	...	...	...	14,675	...	...	...	...	36,601
Visit to India of His Royal Highness the Prince of Wales	1,379	...	...	...	...	...	...	...	...	...	349	..	...	...	...	...	...	...	...	1,728
Miscellaneous and Unforeseen Charges	1,45,833	...	1,82,992	...	27,500	...	1,27,119	...	30,499	...	1,76,606	...	3,085	...	1,599	...	785	...	508	6,96,526
	2,79,554	5,68,658	7,24,265	15,27,344	2,07,045	1,36,877	3,36,382	1,24,460	1,03,121	13 57,980	19,90,971	9,90,033	1,04,875	18,748	60,235	7,23,796	2,64,847	3,03,238	2,72,241	
TOTAL CHARGES IN INDIA	8,48,212		22,51,609		3,43,922		4,60,842		14,61,101		29,81,009		1,23,6 3		7,84,031		5,68,085		2,72,241	1,00,94,675
CHARGES IN ENGLAND.																				
Secretary of State.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Expenditure in connection with the Bombay Stock Exchange Committee	...	...	1,085	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Publications supplied	...	...	34	...	21	...	4	...	10	...	4	...	2	...	1	...	5	...	...	
High Commissioner.	...	...	119	...	21	...	4	...	10	...	4	...	2	...	1	...	5	...	...	
Leave and Deputation Salaries	...	...	...	...	...	...	1,091	...	...	...	298	...	...	...	...	...	...	...	...	
Allowances, etc., of Selected Candidates for the Indian Civil Service	2,855	...	1,423	...	2,388	...	2,198	...	1,103	...	1,827	...	1,202	...	1,197	...	477	...	...	
Expenditure connected with the repatriation of a Government Scholar	386	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Expenditure connected with the Bombay Stock Exchange Committee	...	...	223	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Books and Periodicals	35	...	65	...	34	...	17	...	12	...	8	...	7	...	4	...	9	...	...	
Total £	3,276	...	1,711	...	2,417	...	3,306	...	1,115	...	2,452	...	1,209	...	1,201	...	486	...	...	
TOTAL CHARGES IN ENGLAND £	3,276	...	2,830	...	2,438	...	3,310	...	1,125	...	2,456	...	,211	...	1,202	...	491	...	...	
DO. CONVERTED INTO Rs. AT £1 = Rs. 10	R 32,769	R ...	R 28,298	R ...	R 24,380	R ...	R 33,096	R ...	R 11,251	R ...	R 24,554	R ...	R 12,110	R ...	R 12,022	R ...	R 4,905	R ...	R ...	1,63,385
Exchange on ditto	14,826	...	12,483	...	10,776	...	14,844	...	5,039	...	11,106	...	5,258	...	5,430	...	2,224	...	...	81,986
	3,27,149	5,68,658	7,65,046	15,27,344	2,42,201	1,36,877	3,84,322	1,24,460	1,19,411	13,57,980	20,26,631	9,90,033	1,22,243	1,7 48	77,687	7,23,796	2,71,976	3,03,238	2,72,241	
TOTAL MISCELLANEOUS CHARGES OF PROVINCIAL GOVERNMENTS.	8,95,807		22,92,390		3,79,078		5,08,782		14,77,391		30,16,669		1,40,991		8,01,483		5,75,214			1,03,60,046

60A.—Other Provincial Works not charged to Revenue.

This head is intended for the record of Capital expenditure of an occasional nature undertaken from borrowed funds in departments in which such expenditure is not customary.

This head has also been used by some of the Local Governments for the adjustment of grants-in-aid and contributions to Local and other independent bodies for construction of Capital works. It has since been decided hat as such grants do not go to build any assets for the Provincial Government or to enhance the value of any of their existing assets the expenditure therefor can not legitimately be regarded as Capital expenditure and should be met out of revenue. Steps are being taken to readjust such transactions in the accounts for 1924-25.

No. 74D.—ACCOUNT of EXPENDITURE on Other PROVINCIAL WORKS NOT CHARGED TO REVENUE during and to end of the year 1923-24.

	Expenditure during the year.			Expenditure to end of the year.
	Reserved.	Transferred.	Total.	
	R	R	R	R
GOVERNMENT OF MADRAS.				
Public Health :—				
Grants-in-aid to Local Bodies for water supply and drainage works, etc.	...	2,00,000	2,00,000	7,77,509
GOVERNMENT OF BOMBAY.				
Excise :—				
Construction of quarters and Peons' lines for Excise Department.	...	19,963	19,963	19,963
Payment of Compensation for Plant of the Dhulia Distillery.	...	2,00,000	2,00,000	2,00,000
Industries :—				
Value of Acetone Factory Buildings at Nasik	...	...	..	17,50,992
TOTAL	...	2,19,963	2,19,963	19,70,955
GOVERNMENT OF THE UNITED PROVINCES.				
General Administration :—				
Construction of Buildings	2,63,943	...	2,63,943	9,85,413
Education :—				
Grants-in-aid to Universities for Building purposes, etc.	...	...	...	10,50,000
Public Health :—				
Grants-in-aid to Municipalities and Improvement Trusts for water supply schemes, etc.	...	5,60,000	5,60,000	23,99,159
TOTAL	2,63,943	5,60,000	8,23,943	44,34,572
GOVERNMENT OF THE CENTRAL PROVINCES.				
Stationery and Printing :—				
Capital outlay on purchase of machinery	1,60,821	...	1,60,821 (a)	1,60,821
GRAND TOTAL	4,24,764	9,79,963	14,04,727	73,43,857

(a) Includes Rs. 85,001 on account of Expenditure in England and Rs. 39,255 on account of exchange thereon.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Section K.—Military Receipts and Services.

Revenue Rs. 4,81,56,397. Expenditure Rs. 61,04,31,760.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				R	R	R
General . . .	75	General Summary of Army Services . .	400	56,22,75,363	...	...
Army . . .	75A	Abstract Account of Receipts . . .	405	...	3,76,23,299	...
,, . . .	75B	Ditto ditto of Charges . . .	406	...	...	55,94,57,552
,, . . .	75C	Detailed Account of Receipts . . .	407 to 409	...	...	...
,, . . .	75D	Detailed Account of Charges . . .	410 to 452	...	...	...
Marine . . .	76A	Receipts	454	...	24,73,367	...
,, . . .	76B	Expenditure	454 to 455	...	...	96,54,425
Military Works . .	77	Receipts	457	...	80,59,731	...
,, . .	77A	Expenditure	458	...	...	4,13,19,783
		Details of Expenditure on—				
,, . .	77B	Works	461	2,46,05,082	...	...
,, . .	77C	Standing Charges	462	1,57,39,311	...	...
,, . .	77D	Establishment	463	66,27,295	...	...
				Total .	4,81,56,397	61,04,31,760

No. 75.—GENERAL SUMMARY of MILITARY SERVICES during the year ended 31st March 1924.

—	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.
	₹	₹	₹
ARMY.			
PART A—STANDING ARMY	53,04,60,428	3,74,55,550	49,30,04,878
PART B—AUXILIARY AND TERRITORIAL FORCES	1,05,41,555	—8,879	1,05,50,434
PART C.—ROYAL AIR FORCE	1,98,07,171	1,76,628	1,96,30,543
ARMY UNAUDITED EXPENDITURE	—13,51,602	..	—13,51,602
TOTAL ARMY	55,94,57,552	3,76,23,299	52,18,34,253
MARINE	96,54,425	24,73,367	71,81,058
MILITARY WORKS	4,13,19,783	80,59,731	3,32,60,052
TOTAL	61,04,31,760	4,81,56,397	56,22,75,363

XXXVI and 48—Army.

Army accounts are naturally concerned primarily with expenditure, any revenue that accrues being incidental only and forming an insignificant set-off against military charges. The fact is fully recognised in the system of accounts which now prevails. Army expenditure is distributed over nine main 'Heads' according to the services to whose maintenance it is devoted. This plan is also followed in the case of revenue which is credited to receipt heads numbered to correspond with the expenditure heads which deal with the particular services in connection with which the various items of revenue accrue.

2. The primary classification of Army transactions is into 'A—Standing Army', 'B—Auxiliary and Territorial Forces' and C—Royal Air Force, the first being sub-divided into seven main Heads which are detailed in Account No. 75B. The second and the third Heads have been opened with a view to show separately these charges from those of the 'Standing Army'.

3. Prior to 1921-22, the Army transactions were classified under two main divisions, *viz.*, Effective and Non-Effective, the former being sub-divided into eighteen Grants and the latter into two Grants. The system of accounting hitherto in force was directed mainly to recording the cash expenditure and cash receipts under the several Grant Heads, and no attempt was made to allocate the expenditure or the value of stores consumed under the various services of the Army. The new system of accounts introduced with effect from 1921-22 is intended to show, as far as possible, the true cost of the various services inclusive of the cost of stores consumed. Certain items of expenditure such as Military Works expenditure are not, however, allocated at present to the various services, but are shown under separate heads for the military services as a whole. In the case of special services such as the measures for defence of the North-West Frontier, etc., only the extra expenditure involved is recorded under the head "V—Special Services".

4. The works transactions of the Royal Air Force which were previously classified under the Head "$\frac{\text{XXXVIII}}{50}$ Military Works" are with effect from 1st April 1923, being recorded under Head '48 Army—C.—Royal Air Force' with a view to the entire transactions of that Force being exhibited in one place.

5. The transactions are set forth in abstract under the several Army 'Heads' in Accounts Nos. 75A and 75B, for receipts and expenditure respectively. These accounts are followed by detailed accounts which give the figures 'Head' by 'Head' under the principal descriptive headings. A brief description of each of the 'Heads' is given below.

Transactions in India.

Part A—Standing Army.

Head I.—Maintenance of the Standing Army.—This is the most important Head covering all charges connected with pay and allowances including travelling allowances, provisions, animals, clothing, equipment, etc., of the various fighting units and auxiliary units constituting the Standing Army of India. The strength of the various types of fighting units and the average cost per unit and head, exclusive of Home charges and of share of expenditure in India recorded under Heads of Account other than Head I(1), are set forth in Account No. 75-D.

Head II.—Cost of Educational, etc., Establishments and Working Expenses of Hospitals, Depôts, etc.—Under this Head are recorded the charges connected with the various subsidiary establishments maintained for the services of the Army in India. These consist chiefly of the cost of military training and education of the soldiers, British and Indian; of the supervision and working of military hospitals, arsenals and other store depôts and of the various factories which produce munitions of war, equipment, etc., for the Army in India; of the cost of Military Account and Audit Offices including the Military

Accountant General; of the pay and allowances of chaplains, priests and ministers of religion attached to the Army; and of other miscellaneous charges, such as the administration of Cantonments, cost of recruiting staff, etc. Prior to 1921-22, these charges were dispersed over various Grant Heads.

Head III.—Army Headquarters; Staff of Commands, etc.—This Head practically corresponds to the head 'General Administration' on the civil side and records chiefly the cost of the Army Headquarters including the Commander-in-Chief and his staff, as also the headquarters staff of the four Military Commands and of the several Districts and Brigades. The cost of the Army Department and the Military Finance Branch of the Government of India Secretariat is, however, charged to the Civil Department under 'General Administration'.

Head IV.—Stock Account.—This is practically a 'Suspense' head intended for the reception of charges connected with the purchase of all varieties of military stores including animals, pending their issue and allocation to the services of the Army concerned. The *net* debits or credits under the several sub-heads, such as Provisions, Forage, Fuel and Light, etc., represent the net increases or decreases in stock.

Head V.—Special Services.—The charges brought to account under this Head relate to special campaigns, missions and other extraordinary measures debitable to Indian Revenues. The extra expenditure only connected with these measures is debited to this Head. The expenditure in connection with retirement of surplus officers of the Indian Army is also included under this Head.

Head VI.—Miscellaneous.—The charges under this Head consist mainly of the expenditure incurred in connection with the general movements of troops, Travelling allowances, and transportation charges other than those incurred in connection with general movements, are debited to the service concerned.

Besides the above, there are certain regular charges, such as donations and grants-in-aid for various purposes, compensations for losses, etc., which are also debited to this miscellaneous Head.

Head VII.—Non-effective Charges.—Non-effective charges consist in the discharge of liabilities in connection with individuals who no longer serve in the Army and are practically restricted to the payment of pensions and gratuities. But rewards for military services which frequently involve disbursements to officers and men actually serving in the Army are, on account of their general similarity to pensions and gratuities, classified as Non-effective charges.

The two main classes of pensions are: (1) retired, wound and invalid pensions, and (2) family pensions the contributions in respect of which are credited as Army receipts. Rewards for military services include, besides the cost of decoration, medals, etc., the cost of annuities and gratuities granted for meritorious services.

Part B—Territorial and Auxiliary Forces.

All charges relating to the Territorial and Auxiliary Forces including the cost of supervision at Army Headquarters, Headquarters of Commands and Districts are debited to this head.

Part C—Royal Air Force.

The charges under this Part cover all expenditure upon supervision, maintenance, equipment, buildings, etc., of the Royal Air Force.

Transactions in England.

The bulk of the outlay in England is debited to Heads I, II, IV, V, VI and VII and Part C. Under Head I there are heavy charges on account of payments to the Home Government in connection with disbursements made by the War Office in respect of the training of British troops for service in India; and further outlay in the shape of furlough and other allowances paid to officers and men in England. Furlough and leave allowances of Medical Veterinary and Ordnance officers and of Civilians employed in Army Departments

including Army Factories appear under Head II. The expenditure under Head IV represents mainly the cost of clothing, medical, ordnance, etc., stores purchased for India. Gratuities and allowances paid to surplus officers of the Indian Army are exhibited under Head V. The charges under Head 'VI' consist of outlay on the conveyance of troops to India. The heavy charges under Head VII—'Non-effective Charges' relate chiefly to pensions of European officers and soldiers who have served in India. There are heavy charges under Part C. on account of payments made by the Air Ministry in respect of training of airmen serving in India and on account of aviation stores purchased for India.

The receipts in England occur chiefly under Heads I, VI and VII. The recoveries from the War Office on account of the value of clothing and accoutrements, etc., in possession of regiments on their transfer to British Establishment are credited to Head 'I.' This Head also receives the credit of the fixed contribution of £72,000 made by the Home Government in respect of Military charges at Aden. A similar contribution of £130,000 is credited to Head 'VI,' on account of the extra cost of the transport of troops due to the introduction of short service in the British Army. Subscriptions to the Indian Military Service Family Pension Fund are received also in England and taken to Head 'VII.' A sum of £75,000 on account of adjustments arising out of reductions in the establishment of British troops has been credited to Head I in the accounts for 1923-24.

No. 75A.—ABSTRACT ACCOUNT of Army Receipts for the year ended 31st March 1924.

HEAD OF RECEIPTS.	India.	England.	England. Sterling first converted into Rs. at £1=Rs. 10, and then Exchange added.	Total India and England.
	₹	£	₹	₹
Part A.—Standing Army.				
I.—Maintenance of the Standing Army	57,24,997	222,844	32,25,376	89,50,373
II.—Cost of Educational, etc., Establishments and Working Expenses of Hospitals, Depôts, etc.	1,83,03,494	1,569	22,574	1,83,26,068
III.—Army Headquarters, Staff of Commands, etc.	...	950	13,663	13,663
IV.—Stock Account	...	4,221	59,131	59,131
V.—Special Services	—56	...	...	—56
VI.—Miscellaneous Receipts	49,05,839	130,510	19,10,233	68,16,072
VII.—Non-Effective Services	15,36,491	119,928	17,53,808	32,90,299
Total Part A.—Standing Army	3,04,70,765	480,022	69,84,735	3,74,55,550
Part B.—Auxiliary and Territorial Forces.	—8,879	...	...	—8,879
Part C.—Royal Air Force.	1,76,628	...	...	1,76,628
Grand Total	3,06,38,514	480,022	69,84,735	3,76,23,299

No. 75B.—ABSTRACT ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

HEAD OF EXPENDITURE.	INDIA.	ENGLAND.	ENGLAND. Sterling first converted into Rs. at £1 = Rs. 10. and then Exchange added.	TOTAL.
	₹	£	₹	₹
Part A.—Standing Army.				
I.—MAINTENANCE OF THE STANDING ARMY	27,27,72,715	2,875,730	4,19,34,171	31,47,06,886
II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPÔTS, ETC.	8,92,79,142	214,700	31,21,181	9,24,00,323
III.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,01,52,512	40,665	5,95,982	2,07,48,494
IV.—STOCK ACCOUNT	—3,64,03,308	1,115,552	*1,11,55,524	—2,52,47,784
V.—SPECIAL SERVICES	1,60,65,817	611,573	88,68,983	2,49,34,800
VI.—MISCELLANEOUS EXPENDITURE	—57,42,622	659,894	1,46,88,953	89,46,331
VII.—NON-EFFECTIVE SERVICES	4,07,67,146	3,646,934	5,31,74,232	9,39,41,378
TOTAL PART A.—STANDING ARMY	39,69,21,402	9,165,093	13,35,39,026	53,04,60,428
Part B.—Auxiliary and Territorial Forces.	1,05,41,555	...	...	1,05,41,555
Part C.—Royal Air Force	1,22,76,393	519,045	75,30,778	1,98,07,171
	41,97,39,350	9,684,143	14,10,69,804	56,08,09,154
			ARMY UNAUDITED EXPENDITURE	—13,51,602
			TOTAL ARMY CHARGES	55,94,57,552

* Exchange relating to the English figure against Head IV has been added to Head VI to avoid uncleared debit under the Suspense head.

No. 75C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1924—*contd.*

HEADS OF RECEIPTS.			Receipts during 1923-24.
PART A.			R
Receipts under Head I—Maintenance of Standing Army.			
RECEIPTS IN INDIA.			
Recoveries from War Office on account of stores taken from India by British Troops			—11,60,597
Credits for services rendered			51,10,237
Receipts on account of Indian units on Colonial Service			14,69,554
Other receipts			3,05,803
TOTAL RECEIPTS IN INDIA			57,24,997
RECEIPTS IN ENGLAND.			
Secretary of State.		£	
Amount received from the Imperial Government in respect of :—			
Capitation rate payable on account of Indian Regiments lent for service in the Colonies		14,983	
Contribution in respect of Military charges for Aden		72,000	
Adjustment arising out of reductions in the establishment of British troops		75,000	
Discharge purchase money		749	
Stores brought from India with troops—			
Clothing and Necessaries	12,800		
Ordnance and Miscellaneous	47,312		
		60,112	
TOTAL £		222,844	
Ditto converted into Rs. at £1 = Rs. 10			22,28,439
Exchange on Do.			9,96,937
TOTAL RECEIPTS UNDER HEAD I			89,50,373
Receipts under Head II—Cost of Educational, etc., Establishments and working expenses of Hospitals, Depots, etc.—			
Receipts from Educational Institutions			1,48,168
Hospital stoppages of Officers			2,02,708
Credits for services rendered			68,771
Recoveries of departmental expenses of Store Depôts, etc.			1,67,25,194
Receipts of manufacturing establishments—			
Grass-farms			141
Ordnance factories			80,710
Army clothing factories			3,25,493
Receipts in connection with the Cantonment Magistrate's Department			80,328
Other receipts			7,21,981
TOTAL RECEIPTS IN INDIA			1,83,03,494
RECEIPTS IN ENGLAND.			
Secretary of State.		£	
Fees, etc., received in respect of the King's India Cadets at the Royal Military College, Sandhurst		1,569	
Ditto converted into Rs. at £1 = Rs. 10			15,694
Exchange on Do.			6,880
TOTAL RECEIPTS UNDER HEAD II			1,83,26,068

No. 75C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1924.

HEAD OF RECEIPTS.		Receipts during 1923-24.
Receipts under Head III—Army Headquarters, Staff of Commands, etc.		₹
RECEIPTS IN ENGLAND.		
Secretary of State.		
Contribution by the Imperial Government for the year 1923-24 in respect of the Military Attaché at Meshed	£ 950	
Ditto converted into Rs. at £1=Rs. 10		9,500
Exchange on Do.		4,163
TOTAL RECEIPTS UNDER HEAD III		13,663
Receipts under Head IV—Stock Accounts.		
RECEIPTS IN ENGLAND.		
High Commissioner.	£	
Sale of unserviceable stores	4,221	
Ditto converted into Rs. at £1=Rs. 10		42,207
Exchange on Do.		16,924
TOTAL RECEIPTS UNDER HEAD IV		59,131
Receipts under Head V—Special Services.		
RECEIPTS IN INDIA.		
Malabar Disturbances		—56
TOTAL RECEIPTS UNDER HEAD V		—56
Receipts under Head VI—Miscellaneous Receipts.		
RECEIPTS IN INDIA.		
Receipts in connection with Transport of Troops and carriage of stores		24,376
Miscellaneous receipts (mainly on account of arrear receipts)		48,81,463
TOTAL RECEIPTS IN INDIA		49,05,839

RECEIPTS IN ENGLAND.	Secretary of State.	High Commissioner.	TOTAL.
Amount received from the Imperial Government in respect of—	£	£	£
Contribution in respect of cost of the transport of troops	130,000	...	130,000
Indian Troops Service	510	...	510
TOTAL	130,510	...	130,510
DITTO CONVERTED INTO Rs. AT £1=Rs. 10			13,05,095
Exchange on Do.			6,05,138
TOTAL RECEIPTS UNDER HEAD VI			68,16,072

No. 75C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1924.

HEAD OF RECEIPTS.	Secretary of State.	High Commissioner.	TOTAL.	Receipts during 1923-24.
Receipts under Head VII—Non-effective Services.				
RECEIPTS IN INDIA.				₹
Subscription towards Indian Military Service Family Pensions				8,66,191
Miscellaneous Receipts				6,70,300
TOTAL RECEIPTS IN INDIA				15,36,491
RECEIPTS IN ENGLAND.	£	£	£	
Recoveries from the Imperial Government in respect of Retired Pay, etc., of Indian Troops, etc., lent to it: for the year 1923-24	69,700	...	69,700	
Subscriptions towards Indian Military Service Family Pensions	45,013	5,215	50,228	
TOTAL RECEIPT IN ENGLAND	114,713	5,215	119,928	
Ditto converted into Rs. at £1=Rs 10				11,99,288
Exchange on Ditto				5,54,520
TOTAL RECEIPTS UNDER HEAD VII				32,90,299
Part B.—Auxiliary and Territorial Forces.				
RECEIPTS IN INDIA.				
Miscellaneous				—8,879
Part C.—Royal Air Force.				
RECEIPTS IN INDIA.				
Recoveries of Departmental expenses				1,83,922
Recoveries from War Office on account of stores taken from India by Airmen				—12,999
Miscellaneous Receipts				3,361
Works—				
Rent of buildings				1,444
TOTAL RECEIPTS UNDER PART C.				1,76,628

No. 75D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

—	A.—Forces in India Proper and Burma.	B.—Forces in Aden.	C.—Forces in South and East Persia.	D.—Units serving in the Colonies.	TOTAL.
	R	R	R	R	R
Head I—Maintenance of Standing Army. SUMMARY.					
(I) Fighting Services.					
(A) CAVALRY—					
(i) British	1,15,13,081	...	...	...	1,15,13,081
(ii) Indian	1,70,91,191	1,62,000	...	...	1,72,53,191
(B) ARTILLERY—					
(i) Royal Horse Artillery Brigade	30,27,359	...	...	...	30,27,359
(ii) Royal Field Artillery „	2,31,92,159	...	...	...	2,31,92,159
(iii) Pack Artillery Brigades	79,52,597	...	...	...	79,52,597
(iv) Medium Artillery Brigades	29,30,510	...	...	...	29,30,510
(v) Coast Defences	9,34,861	8,96,280	...	...	18,31,141
(vi) Frontier Garrison Artillery	2,95,171	...	...	...	2,95,171
(vii) Training Centres and Depôts	12,79,319	...	...	...	12,79,319
(C) ENGINEERS	74,41,310	1,22,560	...	...	75,63,870
(D) PIONEERS	57,34,428	...	...	...	57,34,428
(E) INFANTRY					
(i) British	7,68,94,144	13,78,900	...	...	7,82,73,044
(ii) Indian	6,76,12,417	6,38,620	5,95,235	9,30,625	6,97,76,897
(F) ARMOURED CAR COMPANIES	24,07,985	...	...	...	24,07,985
(G) SIGNAL SERVICE	83,21,551	...	...	...	83,21,551
(H) RESERVISTS	7,37,589	...	...	...	7,37,589
(II) Administrative Services.					
(A) SUPPLY COMPANIES	12,16,297	1,30,000	1,31,909	...	14,78,206
(B) ANIMAL TRANSPORT	1,85,71,157	1,09,000	7,907	—18,279	1,86,69,785
(C) MECHANICAL TRANSPORT UNITS	80,74,710	...	1,671	...	80,76,381
(D) MEDICAL SERVICES	22,52,651	...	...	...	22,52,651
(III) Miscellaneous Units and Services.					
(A) GOVERNOR-GENERAL'S BODY GUARD	1,99,587	...	...	...	1,99,587
(B) GOVERNOR-GENERAL'S BAND	64,431	...	...	...	64,431
(C) NEPAL ESCORT	50,098	...	...	...	50,098
(D) SUNDRY CHARGES	—3,77,767	...	...	...	—3,77,767
(E) CONVERSION OF SILLADAR CAVALRY REGIMENTS TO NON-SILLADAR BASIS	2,69,451	...	...	...	2,69,451
TOTAL CHARGES IN INDIA	26,76,86,287	34,37,360	7,36,722	9,12,346	27,27,72,715
Total carried over					27,27,72,715

No. 75D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

			TOTAL.
			₹
	Charges in India brought forward . . .		27,27,72,715
Charges in England.		£	
Secretary of State.			
Payments to the War Office in respect of His Majesty's British Forces serving in India:—			
For the year 1923-24		1,700,000	
Discharge Gratuity and Deferred Pay of British Troops:—	£		
Payments to the War Office for the year 1923-24 . . .	44,000		
Less—Refund of overpayments for 1921-22 and 1922-23 .	*2,674*		
	41,326		
Payments to non-commissioned Officers, etc. formerly on the Indian Unattached List	601		
		41,927	
Furlough allowances of British Regiments serving in India		94,252	
Pay during voyage of Regiments proceeding to and returning from India		25,446	
Furlough allowances—			
Indian Army: Regimental		255,532	
Indian Army Service Corps		33,436	
Royal Army Service Corps		2,970	
Leave pay and gratuities of temporary Officers of the Reserve of Officers or Indian Army retained beyond the 31st January 1920		10,504	
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army		2,923	
National Health Insurance:—			
Contribution for 1923-24		61,000	
Unemployment Insurance:—			
Contribution for the year 1923-24	78,500		
Less—Refund of overpayment for 1922-23	*761*		
		77,739	
Marriage allowances and allotments—			
British Troops	418,012		
Indian Army	41,450		
		459,462	
Bounties to British Troops for extension of service		760	
Pay and allowances of Second Lieutenants on appointment		2,705	
Miscellaneous Army charges—			
Fighting units	5,482		
Supply and Transport units	2,004		
		7,486	
Stores taken to India with Troops:—			
Clothing	22,800		
Ordnance	76,788		
		99,588	
TOTAL CHARGES IN ENGLAND . .		£2,875,730	
DITTO CONVERTED INTO Rs. AT £1=Rs. 10 .			2,87,57,303
EXCHANGE ON DITTO .			1,31,76,868
TOTAL CHARGES UNDER HEAD I—MAINTENANCE OF STANDING ARMY .			31,47,06,886

No. 75-D.—DETAILED ACCOUNT of Army Charges

A.—Forces in India Proper.

Unit and average strength (all ranks).	British Cavalry (7 8/13 units of 6,703 men).	Indian Cavalry (21 units of 15,442 men).	Royal Horse Artillery (10½ units of 1,820 men).	Royal Field Artillery (48⅜ units of 13,442 men).	Pack Artillery Brigade (6 units of 7,792 men).	Medium Artillery Brigades (11 units of 1,533 men).	Coast Defences (6 units of 774 men).	Frontier Garrison Artillery (1 unit of 397 men).	Training Centres, Artillery Depôts (2 units of 1,324 men).	Engineers (8 units of 3,433 men).	Pioneers (11½ units of 3,248 men).	British Infantry (45 units of 48,155 men).
Head I.—Maintenance of Standing Army.	R	R	R	R	R	R	R	R	R	R	R	R
I.—FIGHTING SERVICES.												
Pay and Allowances of Officers with King's Commission	12,38,755	31,53,271	2,59,577	22,47,863	11,49,787	4,40,237	1,44,118	73,174	1,85,442	11,17,090	13,70,303	83,20,771
Pay and Allowances of British Soldiers	51,34,330	...	11,25,737	85,85,447	9,01,474	13,51,068	3,88,561	2,153	54,210	4,91,817	...	4,49,61,420
Pay and Allowances of Indian Officers and Ranks	...	37,42,030	1,22,521	7,27,594	15,67,730	57,453	76,053	1,02,187	8,89,547	24,90,691	18,94,307	6,54,833
Pay and Allowances of Civilians and followers	3,61,277	7,17,943	96,994	6,75,422	1,43,814	79,914	19,838	8,823	29,230	87,758	41,673	8,21,780
Provisions for British Troops	12,83,545	...	2,81,349	21,77,674	2,15,795	3,29,650	92,842	487	12,594	1,34,454	...	1,26,18,305
Provisions for Indian Troops and followers	35,946	11,86,635	62,633	4,04,181	7,00,474	35,961	30,412	39,214	1,34,996	9,26,938	9,94,927	3,15,588
Feed of animals	12,65,484	33,21,726	3,93,828	25,54,097	11,10,546	1,35,166	53	1,899	1,24,383	3,64,508	83,413	5,63,243
Maintenance of officers' chatgers	1,31,903	1,35,066	21,427	81,653	27,519	13,866	67	1,693	6,099	30,159	15,721	94,034
Clothing of British Troops	6,24,291	...	1,43,017	10,63,488	1,14,070	1,65,013	46,329	57	3,556	52,495	...	59,73,730
Clothing of Indian Troops and followers	9,321	8,99,064	34,739	2,09,969	4,61,156	18,936	17,572	31,331	1,98,599	5,73,344	6,34,382	1,84,526
Replacement of animals	7,96,403	17,86,353	2,76,129	19,35,105	5,04,735	77,887	82	...	19,500	2,52,753	6,091	1,56,241
Maintenance of Ordnance equipment	3,07,750	6,93,580	1,36,277	14,29,292	4,62,801	99,817	65,933	3,647	12,081	2,00,099	1,60,490	13,31,752
Fuel and light	90,205	2,05,543	29,688	3,69,908	2,57,068	27,581	14,811	6,493	16,105	1,15,439	1,19,732	9,08,722
Medical, Veterinary and miscellaneous stores	26,079	22,259	4,203	29,595	14,040	3,364	1,115	222	5	9,478	16,595	84,578
Running expenses of Mechanical Transports attached to units	...	...	...	...	...	1,494	...	...	...	5,156	...	137
Special expenditure on account of families of British troops	—1,61,478	...	—75,427	—2,66,763	—33,361	—57,071	—11,915	324	3,493	4,672	...	—25,85,011
Transport charges	2,63,766	8,88,524	66,202	7,18,202	2,79,432	1,01,861	39,836	18,860	53,710	2,02,110	2,62,068	16,50,566
Miscellaneous	1,05,504	3,39,197	46,465	2,50,332	75,547	48,573	19,154	4,667	35,779	3,82,349	1,84,736	8,38,929
TOTAL I.—FIGHTING SERVICES	1,15,13,081	1,70,91,191	30,27,359	2,31,92,159	79,52,197	29,30,510	9,34,861	2,95,171	12,79,319	74,41,310	57,34,428	7,68,94,144
Cost per unit	**15,01,706**	**8,13,866**	**2,68,320**	**4,76,551**	**13,25,433**	**2,66,410**	**1,55,810**	**2,95,171**	**6,39,659**	**9,30,164**	**4,98,646**	**17,08,758**
Cost per head	**1,718**	**1,107**	**1,663**	**1,725**	**1,028**	**1,795**	**1,208**	**744**	**966**	**883**	**695**	**1,597**

for the year ended 31st March 1924—*contd.*

AND BURMA.					B.—FORCES IN ADEN.						C—FORCES IN SOUTH AND EAST PERSIA.	D.—INDIAN UNITS SERVING IN THE COLONIES.	TOTAL.
Indian Infantry (117⅝ units of 97,932 men).	Armoured Car Companies (6½ units of 1,161 men).	Signal Service (17 units of 5,870 men).	Reservists (13,251 men).	Total.	Indian Cavalry (1 unit of 116 men).	Royal Garrison Artillery (4 units of 534 men). (Coast defences.)	Engineers (2 units of 96 men).	British Infantry (1 unit of 744 men).	Indian Infantry (1 unit of 896 men).	Total.	Indian Infantry (1 unit of 835 men).	Indian Infantry (2 units	
R	R	R	R	R	R	R	R	R	R	R	R	R	R
1,48,48,445	3,41,668	9,84,825	...	**3,58,75,326**	12,000	1,45,860	12,480	1,60,470	1,30,800	**4,61,610**	—32,398	2,32,208	**3,65,36,746**
...	11,89,599	29,00,903	807	**6,70,87,616**	...	4,41,860	46,250	7,88,000	...	**12,76,110**	...	...	**6,83,63,726**
2,38,17,499	...	9,10,683	7,16,981	**3,72,70,109**	75,930	40,780	27,170	16,030	2,79,550	**4,39,460**	72,971	5,11,074	**3,82,93,614**
8,75,208	70,010	1,40,545	...	**39,70,229**	2,520	16,130	520	...	8,930	**28,100**	10,098	16,388	**40,24,815**
...	2,83,536	5,81,654	...	**1,80,11,875**	...	95,080	6,020	1,80,400	...	**2,81,500**	...	...	**1,82,93,375**
1,04,70,261	11,686	3,69,192	...	**1,57,19,034**	11,230	17,830	7,140	2,250	84,820	**1,23,270**	1,12,318	29,240	**1,59,83,862**
10,66,825	...	5,95,038	...	**1,15,80,149**	30,720	...	...	9,180	6,300	**46,200**	11,578	73	**1,16,38,000**
1,66,448	...	13,625	...	**7,39,080**	1,040	4,680	520	4,680	4,160	**15,080**	1,575	420	**7,56,155**
...	1,29,570	2,90,919	...	**86,06,535**	...	48,360	3,120	86,780	...	**1,38,250**	...	...	**87,44,785**
71,49,295	2,928	2,51,221	11 468	**1,06,87,851**	8,020	11,490	4,740	590	59,210	**84,050**	39,350	80,436	**1,06,91,687**
1,43,724	...	5,36,087	...	**64,91,090**	...	...	...	2,860	1,980	**4,840**	...	...	**64,95,930**
24,94,494	39,573	3,20,097	...	**77,59,673**	3,130	17,300	2,900	25,090	24,540	**72,960**	68,474	16,717	**79,17,824**
16,70,044	18,379	1,43,328	...	**39,92,146**	1,640	9,400	1,560	13,650	12,960	**39,210**	15,175	4,011	**40,50,542**
1,23,598	18,435	7,098	...	**3,60,664**	...	3,970	250	7,240	...	**11,460**	2,605	24	**3,74,753**
...	2,55,038	1,45,557	...	**4,07,382**	...	...	...	...	...	...	...	...	**4,07,382**
...	—51,121	—2,38,386	...	**—34,72,044**	...	10,810	2,870	20,480	...	**34,160**	...	...	**—34,37,884**
33,75,275	52,140	2,46,352	433	**32,09,337**	11,830	12,240	1,000	25,740	13,020	**63,830**	2,39,667	15,436	**35,18,260**
16,11,311	146,544	1,22,813	7,810	**40,69,620**	3,950	20,500	6,020	35,460	12,350	**78,280**	63,822	24,598	**42,36,320**
6,76,12,417	24,07,985	83,21,551	7,37,589	**23,73,65,672**	1,62,000	3,96,280	1,22,560	13,78,900	6,38,620	**31,98,360**	5,95,235	9,30,625	**24,20,89,892**
5,75,833	3,70,459	4,89,503	...	...	1,62,000	2,24,070	61,280	13,78,900	6,38,620	...	5,95,235	4,65,312	...
690	2,074	1,418	56	...	1,396	1,679	1,277	1,853	713	...	714	514	...

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

HEAD I.—MAINTENANCE OF STANDING ARMY.	A.—Forces in India proper and Burma.					B.—Forces	
	Supply Companies.	Animal Transport.	Mechanical Transport Units.	Medical Services.	Total.	Supply Companies.	Animal Transport.
	R	R	R	R	R	R	R
II.—Administrative Units.							
Pay and Allowances of Officers with King's Commission	2,82,165	10,49,964	12,32,620	1,34,051	**26,88,800**	29,400	...
Pay and Allowances of British Soldiers	1,94,427	2,82,114	12,31,650	7,75,705	**25,33,896**	18,000	...
Pay and Allowances of Indian Officers and Ranks	24,981	20,60,720	12,98,650	3,28,150	**37,12,501**	...	26,000
Pay and Allowances of Civilians and followers	1,55,839	10,33,857	8,22,283	1,38,546	**21,50,525**	44,000	...
Provisions for British Troops	20,603	21,224	1,91,453	1,11,893	**3,45,173**	1,000	...
Provisions for Indian Troops and followers	16,829	13,56,866	3,54,836	3,45,906	**25,74,437**	8,000	13,000
Feed of Animals	2,593	65,51,921	268	...	**65,54,782**	...	22,500
Maintenance of Officers' chargers	4,500	12,291	...	1,909	**18,700**	1,100	...
Clothing of British Troops	7,546	38,336	93,889	57,071	**2,01,842**	400	...
Clothing of Indian Troops and followers	3,961	14,61,671	2,51,265	2,14,613	**19,31,510**	...	3,000
Replacement of Animals	...	13,30,272	...	481	**13,30,753**	...	4,100
Maintenance of Ordnance Equipment	9,558	19,49,163	1,01,731	17,945	**20,78,397**	1,500	3,000
Fuel and Light	8,972	3,09,838	73,999	48,306	**4,41,115**	5,000	2,500
Medical, Veterinary and Miscellaneous Stores	17,202	69,712	42,594	...	**1,29,508**	1,000	2,500
Running expenses of Mechanical Transports attached to units	...	...	21,27,378	...	**21,27,378**	...	...
Special expenditure on account of families of British Troops	16,901	23,245	—1,11,370	—42,114	**—1,13,338**	2,600	...
Transport charges	4,27,135	4,65,403	2,15,368	95,203	**12,03,109**	9,000	30,000
Miscellaneous	23,085	54,560	93,096	34,986	**2,05,727**	9,000	2,400
TOTAL CHARGES UNDER HEAD I (II)	12,16,297	1,85,71,157	80,74,710	22,52,651	**3,01,14,815**	1,30,000	1,09,000

for the year ended 31st March 1924—*contd.*

IN ADEN.	C.—FORCES IN SOUTH AND EAST PERSIA.					D.—INDIAN UNITS SERVING IN THE COLONIES.	TOTAL.
Total.	Supply Companies.	Animal Transport.	Mechanical Transport Units.	Medical Services.	Total.	Animal Transport.	
R	R	R	R	R	R	R	R
29,400	...	...	...	...	...	—3,821	27,14,379
18,000	762	...	—1,133	...	—371	...	25,51,525
6,000	...	1,764	—951	...	813	—12,639	37,26,675
44,000	—8,190	...	1,934	...	—6,256	—1,819	21,86,450
1,000	...	...	—74	...	—74	...	3,46,099
21,000	1,638	1,222	—578	...	2,282	...	25,97,719
22,500	...	4,681	...	...	4,681	...	65,81,963
1,100	...	...	...	...	...	...	19,800
400	...	...	...	...	...	...	2,02,242
3,000	9	—512	28	...	—475	...	19,34,085
4,100	...	...	...	...	...	...	13,34,853
4,500	1,517	...	...	...	1,517	...	20,84,414
7,500	998	301	97	...	1,396	...	4,50,011
3,500	2,000	...	...	...	2,000	...	1,35,008
...	...	...	1,886	...	1,886	...	21,29,264
2,600	...	...	...	...	...	...	—1,10,738
39,000	1,14,073	361	429	...	1,14,863	...	13,56,972
11,400	19,102	90	33	...	19,225	...	2,36,352
2,39,000	1,31,909	7,907	1,671	...	1,41,487	(a) —18,279	3,04,77,023

(a) Represents write-back of amounts adjusted erroneously in previous year.

K.—Military Receipts and Services.

No. 75D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924 —*contd.*

HEAD I—MAINTENANCE OF STANDING ARMY.	Governor-General's Body Guard.	Governor-General's Band.	Nepal Escort.	Sundry items.	Total.
III.—Miscellaneous Units and Services.	R	R	R	R	R
Pay and Allowances of Officers with King's commission.	30,108	...	4,533	2,42,871	2,77,512
Pay and Allowances of British Soldiers	...	46,957	...	...	46,957
Pay and Allowances of Indian Officers and Ranks	39,921	...	23,539	...	63,460
Pay and Allowances of Civilians and followers	8,764	672	706	...	10,142
Provisions for British Troops	...	3,911	...	...	3,911
Provisions for Indian Troops and followers	17,019	...	14,010	1,34,775	1,65,804
Feed of animals	31,621	...	1,222	...	32,843
Maintenance of Officers' chargers	1,725	...	...	...	1,725
Clothing of British Troops	...	4,322	...	...	4,322
Clothing of Indian Troops and followers	31,791	...	1,941	...	33,732
Replacement of animals	4,250	...	...	...	4,250
Maintenance of Ordnance Equipment	6,783	...	...	...	6,783
Fuel and Light	1,526	168	4	...	1,698
Medical, Veterinary and Miscellaneous Stores	9	...	83	...	92
Special expenditure on account of families of British Troops.	...	3,163	...	...	3,163
Transport charges	16,128	1,855	2,817	...	20,800
Payments to War Office on account of Stores taken to India by British Troops.	...	...	...	—8,34,266	—8,34,266
Miscellaneous	9,942	3,383	1,243	78,853	93,421
TOTAL CHARGES UNDER HEAD I (III)	1,99,587	64,431	50,098	—3,77,767	—63,651
Conversion of Silladar Cavalry Regiment to Non-Silladar basis.	...	...	...	2,69,451	2,69,451

No. 75 D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

Summary.	Total.
Head II.—Cost of Educational, etc., Establishments and Working Expenses of Hospitals, Depots, etc.	R
CHARGES IN INDIA.	
A. EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	86,84,689
B. ARMY EDUCATION	29,61,274
C. WORKING EXPENSES OF HOSPITALS	2,13,53,209
D. WORKING EXPENSES OF DEPÔTS, ETC.	4,19,52,343
E. WORKING EXPENSES OF MANUFACTURING ESTABLISHMENTS	6,30,895
F. INSPECTIONS OF STORES	9,86,459
G. MILITARY ACCOUNTS OFFICES	95,95,459
H. ECCLESIASTICAL ESTABLISHMENTS	6,55,860
I. ADMINISTRATION OF CANTONMENTS	14,87,699
J. MISCELLANEOUS	9,71,255
TOTAL CHARGES IN INDIA	8,92,79,142

CHARGES IN ENGLAND.	£	Secretary of State. £	High Commissioner. £	Total. £	
Educational and Instructional charges: Miscellaneous expenditure		38,352	...	38,352	
Hospitals:—	£				
Furlough allowances: Royal Army Medical Corps	20,668				
Furlough allowances: Indian Medical Service and other medical personnel	48,595				
Pay, etc., of Lieutenants on appointment to the Indian Medical Service	2,878				
Miscellaneous expenditure	4,236				
		76,377	...	76,377	
Veterinary:					
Furlough allowances: Royal Army Veterinary Corps		4,571	...	4,571	
Arsenals:—					
Furlough allowances: Royal Army Ordnance Corps	486				
Furlough allowances: Indian Ordnance Corps	33,814				
Miscellaneous expenditure	934				
		35,234	...	35,234	
Ordnance Factories—					
Separation allowances issued to wives of Civilian Artificers	986				
Cost of recruitment of Civilian artificers, etc.	5,279				
		6,265	...	6,265	
Miscellaneous:—					
Final pay, Travelling Expenses, etc., of Civilians employed in Army Departments including Ordnance Factories in India		...	1,128	1,128	
Leave and Deputation Salaries do.	do.	...	50,595	50,595	
Passage to India		...	736	736	
Stores for India—					
Military Farms		...	1,030	1,030	
Manufacture of 3·7 Howitzer Equipment		...	502	502	
TOTAL CHARGES IN ENGLAND		160,799	53,901	214,700	
DITTO CONVERTED INTO Rs. AT £1=Rs. 10					21,47,000
EXCHANGE ON DITTO					9,74,181
TOTAL CHARGES UNDER HEAD II					9,24,00,823

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

HEAD II—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Supervising and Inspecting Staff.	Staff College, Quetta.	Small Arms Schools.	Physical Training Schools.	Equitation Schools.	Senior Officers' Schools.	Machine Gun School	Artillery School.
A.—Educational and Instructional Establishments.	R	R	R	R	R	R	R	R
SUPERVISING AND INSPECTING STAFF.								
Commandant, Small Arms Schools.								
Pay and allowances of officers with King's Commission	19,422	...	..	...	...	...	...	...
Pay and allowances of office establishment	3,300	..	..	...	...	...	...	...
Transportation charges	1,609	...	...	...	...	...	...	...
Incidental expenses	1,038	...	...	...	...	...	...	...
Miscellaneous	480	...	...	...	...	...	...	...
Total	25,799	...	...	...	...	...	...	...
Inspector of Physical Training.								
Pay and allowances of officers with King's Commission	32,478	...	...	...	...	...	...	...
Pay and allowances of office establishment	2,900	...	...	..	...	...	...	...
Transportation charges	5,766	...	...	...	...	...	...	...
Incidental expenses	556	...	...	...	...	...	...	...
Miscellaneous	280	...	...	...	...	...	...	..
Total	41,980	...	...	...	...	...	...	...
TOTAL SUPERVISING AND INSPECTING STAFF.	67,779	...	...	...	...	...	...	...
EDUCATIONAL INSTITUTIONS.								
Students—								
Pay and allowances of officer students (seconded)	...	5,45,487	...	...	...	...	...	...
Pay and allowances of students of other ranks (seconded)	...	...	...	...	...	...	...	...
Pay and allowances of other pupils	...	...	...	...	...	...	...	...
Provisions for students	...	..	1,058	...	849	...	...	...
Clothing for students	...	...	...	...	...	...	...	...
Miscellaneous	...	57,806	...	...	...	...	...	...
Instructional charges—								
Pay and allowances of officers with King's Commission	...	1,23,557	2,19,750	43,359	98,836	1,46,910	51,206	32,702
Pay and allowances of British soldiers	...	...	56,275	24,190	10,188	...	11,242	11,205
Pay and allowances of Indian officers and soldiers	...	...	18,052	2,995	5,113	...	3,085	1,452
Pay and allowances of other Instructional Staff (including fees)	...	...	518	...	...	...	...	2,400
Instructional stores and equipment	...	...	578	2,292	...	...	...	...
Capitation payments to Provincial Governments	...	...	...	...	...	...	...	...
Miscellaneous	...	6,713	2,511	53	4,181	2,245	1,235	1,291
Carried over	...	7,33,563	2,98,742	72,889	1,19,167	1,49,155	66,768	49,050

for the year ended 31st March 1924.

Armoured Motor Centre.	Royal Artillery Equitation School.	Military Chemical Laboratory in India.	Army Signal School.	Mechanical Transport Training School.	Army Veterinary School.	Supply and Transport Training School.	School of Cookery.	Central Clerks' School.	Cost of Education of Military Pupils at Medical Colleges and Schools.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	19,422
...	...	...	...	...	...	...	...	...	...	3,300
...	...	...	..	...	...	...	...	...	...	1,609
...	...	...	...	...	...	...	...	...	...	1,038
...	...	...	...	...	...	...	...	...	...	430
...	...	...	...	...	...	...	...	...	...	25,799
...	...	...	...	...	...	...	...	...	...	32,478
...	...	...	...	...	...	...	...	...	...	2,900
...	...	...	...	...	...	...	...	...	...	5,766
...	...	...	...	...	...	...	...	...	...	556
...	...	...	...	...	...	...	...	...	...	280
...	...	...	...	...	...	...	...	...	...	41,980
...	...	...	...	...	...	...	...	...	...	67,779
...	...	..	...	...	...	...	...	..	...	5,45,487
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	49,643	...	...	...	...	78,988	1,28,631
...	...	...	...	24,680	...	...	...	...	7,225	33,812
...	...	...	...	7,340	...	...	...	...	7,026	14,366
...	...	...	...	...	...	...	...	...	...	57,806
62,613	...	...	26,517	51,410	31,200	40,301	10,363	...	...	9,38,724
30,999	...	...	18,516	55,385	3,500	1,890	11,242	...	...	2,34,632
...	...	...	6,286	53,524	...	208	...	...	290	71,005
...	...	...	...	7,906	819	280	...	...	16,803	28,726
...	...	...	...	...	...	90	...	...	2,41,360	2 44,320
...	...	...	...	...	...	...	...	...	1,52,734	1,52,734
..	...	...	...	...	1,514	1,027	..	..	...	20,770
93,612	...	...	51,319	2,29,888	37,033	43,796	21,605	...	5,04,426	24,71,013

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

HEAD II.—COST OF EDUCATIONAL ETC. ESTABLISHMENTS.	Supervising and Inspecting Staff.	Staff College, Quetta.	Small Arms Schools.	Physical Training Schools.	Equitation Schools.	Senior Officers' Schools.	Machine Gun School.	Artillery School.
	R	R	R	R	R	R	R	R
A—Educational and Instructional establishments—*contd.*								
Brought forward—Supervising and Inspecting Staff	67,779	...	...	...	...	...	...	...
Brought forward	...	7,33,563	2,98,742	72,889	1,19,167	1,49,155	66,768	49,050
EDUCATIONAL INSTITUTIONS—*contd.*								
General Maintenance charges								
Medical charges	...	3,177	117	...	1,387	47	24	...
Provisions for Staff	...	4,198	16,421	5,218	6,905	1,338	6,507	3,029
Clothing for Staff	...	439	6,802	12,302	2,830	426	1,707	1,833
Accommodation	...	...	13	...	...	...	...	...
Fuel, light, water and miscellaneous stores	...	2,337	4,752	2,320	2,478	2,630	—46	694
Animals	...	...	4,583	263	55,058	3,295	49	1,640
Special expenditure on account of families of British soldiers	...	384	5,203	7,194	1,009	666	1,865	1,847
Miscellaneous	...	...	10,863	1,726	5,245	1,209	29,732	36
Administrative Charges.								
Pay and allowances of officers with King's Commission	...	68,282	55,305	31,599	37,299	43,646	27,326	40,135
Pay and allowances of British soldiers	...	13,759	33,135	6,977	10,455	3,983	12,504	10,432
Pay and allowances of Indian officers and ranks	...	1,280	3,335	1,143	6,483	1,509	1,069	2,667
Pay and allowances of clerks and other establishments	...	12,361	14,222	7,075	37,556	11,884	4,395	4,040
Transportation charges	...	42,828	20,443	11,569	8,334	9,372	3,812	6,239
Miscellaneous	...	25,541	14,853	3,547	21,626	12,842	2,494	5,285
TOTAL EDUCATIONAL INSTITUTIONS	...	9,08,149	4,88,789	1,63,822	3,15,832	2,42,002	1,58,206	1,26,977
MISCELLANEOUS.								
Annual Training grant	...	...	...	...	...	...	...	...
Grant for purchase of field firing stores	...	...	...	...	...	...	...	...
Artillery target grant	...	...	...	...	...	...	...	...
Assault-at-arms grant	...	...	...	...	...	...	...	...
Practice ammunition for artillery	...	...	...	...	...	...	...	...
Practice Small Arms Ammunition	...	...	...	...	...	...	...	...
Upkeep of bayonet fighting equipment	...	...	...	...	...	...	...	...
Upkeep of riding school jumps, etc., in units	...	...	...	...	...	...	...	...
Hand and Rifle Grenades and Trench mortar ammunition for practice	...	...	...	...	...	...	...	...
Pay of Indian Surveyor Instructors at Rurki	...	...	...	...	...	...	...	...
Instruction in Signalling, etc.	...	...	...	...	...	...	...	...
Transportation and other charges of Sandhurst candidates	...	...	...	...	...	...	...	...
TOTAL MISCELLANEOUS	...	...	...	...	...	...	...	...
TOTAL CHARGES UNDER HEAD II—A.	67,779	9,08,149	4,88,789	1,63,822	3,15,832	2,42,002	1,58,206	1,26,977

for the year ended 31st March 1924.

Armoured Motor Centre.	Army Signal School.	Mechanical Transport Training School.	Army Veterinary Schools.	Supply and Transport Training School.	School of Cookery.	Central Clerks' School.	Cost of Education of Military Pupils at Merical Colleges and Schools.	Miscellaneous.	Grand Total.
R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	67,779
93,612	51,319	2,29,888	37,033	43,796	21,605	...	5,04,426	...	24,71,013
18	...	141	35	...	25	...	300	...	5,271
12,870	9,401	16,335	81	638	1,268	...	...	...	84,209
5,264	2,149	14,677	41	...	1,116	...	50	...	49,636
...	...	...	...	2,701	283	...	...	...	2,997
3,348	2,185	6,123	221	485	292	...	5	...	27,824
...	...	155	...	...	...	...	...	...	65,043
1,188	2,226	—6,347	570	860	2,829	...	...	...	19,494
772	37,780	1,397	609	415	302	...	...	...	90,086
16,206	5,601	35,454	...	38,847	...	...	...	...	3,99,700
42,338	10,529	...	700	4,546	...	...	...	...	1,49,358
...	1,904	57	...	...	...	...	...	...	19,447
2,854	4,317	4,489	1,345	1,314	1,836	...	..	...	1,07,688
42,743	4,024	53,729	704	1,188	824	...	368	...	2,06,227
5,859	3,308	5,622	114	1,835	2,762	...	20,361	...	1,26,049
2,27,072	1,34,743	3,61,720	41,453	96,625	33,142	...	5,25,510	...	38,24,042
...	...	...	...	...	...	...	...	5,56,328	5,56,328
...	...	...	...	...	...	...	...	12,112	12,112
...	...	...	...	...	...	...	...	24,473	24,473
...	...	...	...	...	...	...	...	8,942	8,942
...	...	...	...	...	...	...	...	11,13,174	11,13,174
...	...	...	...	...	...	...	...	30,16,464	30,16,464
...	...	...	...	...	...	...	...	34,941	34,941
...	...	...	...	...	...	...	...	7,150	7,150
...	...	...	...	...	...	...	...	13,037	13,037
...	...	...	...	...	...	...	...	2,601	2,601
...	...	...	...	...	...	...	...	1,012	1,012
...	...	...	...	...	...	...	...	2,634	2,634
...	...	...	...	...	...	...	...	47,92,868	47,92,868
2,27,072	1,34,743	3,61,720	41,453	96,625	33,142	...	5,25,510	47,92,868	86,84,689

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Supervising and Inspecting Staff.	Garrison, Regimental and Detachment Schools for British Troops.	Garrison, etc., Schools for Indian Troops.	School of Education, British Wing.	School of Education, Indian Wing.	Lawrence Royal Military School.	Lawrence Military Asylum, Murree.	Lawrence Military Asylum, Mount Abu.	Prince of Wales' Royal Indian Military College.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
B.—Army Education.											
SUPERVISING AND INSPECTING STAFF.											
Pay and allowances of officers with King's Commission	2,20,383	1,40,952	...	...	...	...	...	...	...	...	3,61,335
Pay and allowances of British soldiers	13,264	3,30,907	...	...	...	...	...	...	...	...	3,44,171
Pay and allowances of Indian officers and soldiers	12,748	508	90,153	...	...	...	...	...	...	...	1,03,409
Pay and allowances of other establishment	5,276	2,43,344	43,892	...	...	...	...	...	...	...	2,92,512
Provisions	932	33,705	37,104	...	...	...	...	...	...	...	71,741
Clothing	953	14,035	6,491	...	...	...	...	...	...	...	21,479
Transportation charges	31,840	30,661	3,769	...	...	...	...	...	...	...	66,270
Incidental and miscellaneous expenses	3,157	3,07,581	1,12,687	...	...	...	...	...	...	...	4,23,425
TOTAL	2,88,553	11,01,693	2,94,096	...	...	...	...	...	...	...	16,84,342
SCHOOLS.											
Students—											
Provisions for students	...	...	...	...	...	86,106	...	...	34,628	...	1,20,734
Clothing for students	...	...	...	...	...	...	...	...	1,647	...	1,647
Instructional charges—											
Pay and allowances of officers with King's Commission	...	...	...	96,311	36,281	...	...	...	41,136	...	1,73,728
Pay and allowances of British soldiers	...	...	...	1,859	150	8,058	2,226	6,501	...	...	18,794
Pay and allowances of Indian officers and soldiers	...	...	...	...	20,889	...	...	...	...	...	20,889
Pay and allowances of other instructional staff (including fees)	...	...	...	...	...	72,421	...	4,002	43,214	...	1,19,637
Instructional stores and equipment	...	...	...	2,501	—429	...	...	...	1,000	...	3,072

General Maintenance charges—												
Medical charges	...	...	...	...	...	18,536	5,297	...	5,383	...	29,216
Provisions for Staff	...	...	...	1,078	9,537	1,002	740	1,053	479	...	13,889
Clothing for Staff	...	...	...	465	2,890	559	193	302	296	...	4,705
Accommodation	...	...	...	185	...	...	...	...	150	...	335
Fuel, light, water and miscellaneous stores	...	...	...	4,603	1,716	...	...	40	6,571	...	12,930
Special expenditure on account of families of British soldiers	...	...	...	—592	...	3,115	1,139	90	630	...	4,382
Miscellaneous	...	...	...	...	506	...	...	...	105	...	611
Administrative charges—											
Pay and allowances of officers with King's Commission	...	...	...	32,805	28,322	10,942	...	...	...	...	72,069
Pay and allowances of British soldiers	...	...	...	5,405	...	4,120	...	...	4,382	...	13,907
Pay and allowances of Indian officers and ranks	...	...	...	...	11,589	...	...	...	1,186	...	12,775
Pay and allowances of clerks and other establishments	...	...	...	15,696	9,560	31,049	...	...	16,857	...	73,162
Transportation charges	...	...	...	2,685	7,746	333	143	209	927	...	12,043
Miscellaneous	...	...	...	23,380	5,183	1,29,845	25	9,098	15,479	...	1,83,010
TOTAL	...	...	...	1,86,381	1,33,940	3,66,086	9,763	21,295	1,74,070	...	8,91,535
MISCELLANEOUS.											
British Army School Scholarships	...	...	...	...	...	...	...	...	...	12,366	12,366
Donations, etc., to educational institutions	...	...	...	...	...	...	...	...	...	23,175	23,175
Libraries for educational training	...	...	...	...	...	...	...	...	...	30,594	30,594
Technical equipment	...	...	...	...	...	...	...	...	...	607	607
Provision of vernacular newspapers	...	...	...	...	...	...	...	...	...	1,429	1,429
Regimental munshis	...	...	...	...	...	...	...	...	...	59,177	59,177
Language rewards—											
(i) for British officers	...	...	...	...	...	...	...	...	...	94,910	94 910
(ii) for Indian officers	...	...	...	...	...	...	...	...	...	26,613	26,613
Assistance to unattached list ranks towards the education of their children	...	...	...	...	...	...	...	...	...	5,434	5,434
Central District and Brigade libraries	...	...	...	...	...	...	...	...	...	9,075	9,075
Central Library, Army Headquarters	...	...	...	...	...	...	...	...	...	2,500	2,500
Pay and allowances of officers studying in China, Japan, etc.	...	...	...	...	...	...	...	...	...	69,014	69,014
Fees and allowances of examiners	...	...	...	...	...	...	...	...	...	23,581	23,581
Fees and allowances to military students studying at the Punjab Veterinary College to qualify as veterinary assistants	...	...	...	...	...	...	...	...	...	6,866	6,866
Board of Examiners	...	...	...	...	...	...	...	...	...	20,056	20,056
TOTAL	...	...	...	...	...	...	...	...	...	3,85,397	3,85,397
TOTAL CHARGES UNDER HEAD II-B	2,88,553	11,01,693	2,94,096	1,86,381	1,33,940	3,66,086	9,763	21,295	1,74,070	3,85,397	29,61,274

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	India proper and Burma.	Aden.	South and East Persia.	TOTAL.
	R	R	R	R
C.—Working Expenses of Hospitals.				
CHARGES IN INDIA.				
Patients—				
Provisions and Diets	28,39,080	50,000	16,666	29,05,746
Clothing	5,33,145	3,000	1,158	5,37,303
Surgery and Dispensary—				
(*a*) Drugs and dressing instruments	10,67,189	5,000	5,391	10,77,580
(*b*) Wines and spirits	45,207	...	164	45,371
(*c*) Other charges	1,63,576	...	265	1,63,841
(*d*) Maintenance of ordnance equipment	4,21,197	...	1,438	4,22,635
Washing of clothing, bedding, etc.	29,944	...	...	29,944
Accommodation	39,582	...	...	39,582
Fuel, light and water	5,25,551	...	...	5,25,551
Barrack furniture, utensils, bedding and blankets	86,600	...	3,957	90,557
Convalescent homes for officers	22,241	...	...	22,241
Punkha pulling and tattie watering establishments	25,539	...	...	25,539
Staff—				
Pay and allowances of officers, Royal Army Medical Corps	33,38,343	69,000	15,089	34,22,432
Pay and allowances of officers, Indian Medical Service	39,79,880	18,000	...	39,97,880
Pay and allowances of dental officers	1,58,826	...	...	1,58,826
Pay and allowances of Assistant Surgeons	13,99,309	20,820	...	14,20,129
Pay and allowances of nurses	7,70,023	...	...	7,70,023
Pay and allowances of Sub-Assistant Surgeons	8,19,796	8,040	6,531	8,34,367
Pay and allowances of Royal Army Medical Corps Ranks	4,287	...	...	4,287
Pay and allowances of Matrons (for family hospitals)	24,549	1,000	...	25,549
Pay and allowances of subordinate Indian personnel	15,61,874	14,000	—23,922	15,51,952
Provisions for Staff	10,18,935	16,000	637	10,35,572
Clothing for Staff	3,51,728	5,000	118	3,56,846
Accommodation	55,961	...	...	55,961
Fuel, light and water	1,20,755	2,000	90	1,22,845
Barrack furniture, utensils, bedding and blankets	23,945	600	...	24,545
Special expenditure on account of families of British soldiers	7,872	2,000	...	9,872
Punkha pullingland tattie watering establishments	30,357	...	...	30,357
Miscellaneous	1,72,639	11,300	...	1,83,939
Administration—				
Transportation charges	10,85,374	...	8,352	10,93,726
Miscellaneous	3,65,963	...	1,748	3,67,711
TOTAL CHARGES UNDER HEAD II—C	2,10,89,767	2,25,760	37,682	2,13,53,209

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Arsenals and Depôts.	Clothing and Boot Depôts.	Directorate of Stocks.	Supply Depôts.	Medical Store Depôts.	Veterinary Hospitals.	Remount Depôts and Breeding Operations.	Central Mechanical Transport Store Depôt.	TOTAL.
D.—Working Expenses of Depots, etc.	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.									
I.—Depots proper—									
Staff—									
Pay and allowances of officers with King's Commission	7,09,391	43,950	149	17,30,600	1,08,051	3,67,222	2,64,874	85,720	33,09,957
Pay and Allowances of Assistant Surgeons and Sub-Assistant Surgeons	...	...	...	...	62,745	...	...	...	62,745
Pay and allowances of departmental officers	1,65,242	19,840	...	...	...	...	...	...	1,85,082
Pay and allowances of British soldiers	14,33,668	61,236	...	8,91,790	...	22,490	76,419	1,745	24,87,348
Pay and allowances of British artificers (civilians)	1,30,013	7,454	...	1,169	...	...	...	...	1,38,636
Pay and allowances of Indian officers, etc.	3,303	...	...	26,730	...	2,02,131	63,782	...	2,95,996
Pay and allowances of Indian artificers	46,037	...	...	1,340	73,719	...	...	10,330	1,31,426
Pay and allowances of clerks and office servants	3,63,582	38,200	4,080	5,71,405	1,65,519	28,915	3,64,997	45,020	15,81,718
Pay and allowances of Indian store-keepers	...	1,440	...	1,66,741	1,046	...	...	39,151	2,08,378
Pay and allowances of Indian followers (including lascars)	1,91,325	13,358	...	2,95,975	15,488	15,714	5,09,894	17,481	10,59,235
Temporary labour	7,85,348	1,08,785	...	5,32,595	9,040	...	...	15,291	14,51,559
Food and food allowances of staff	2,32,790	4,339	...	1,20,866	22	69,587	21,495	4,103	4,53,202
Clothing and clothing allowances of staff	1,01,086	2,202	...	28,902	355	47,642	15,009	...	1,95,196
Other stores for staff	16,615	3,617	...	14,302	...	...	950	...	35,484
Special expenditure on account of families of British soldiers	1,04,633	4,169	...	94,390	414	774	7,095	...	2,11,475
Feed of animals	...	...	...	...	...	25,044	...	...	25,044
Replacement of animals	...	...	...	...	...	940	...	...	940
Maintenance of ordnance equipment	...	...	...	38	...	...	...	...	38
Other Administration Charges—									
Transportation charges	23,97,926	1,60,986	63	62,07,481	2,03,195	1,61,580	3,63,331	1,24,940	96,19,502
Miscellaneous	1,31,064	18,173	12	3,41,894	28,079	19,907	2,08,927	5,914	7,53,970
Patients—									
Forage	...	...	...	...	...	3,00,956	...	...	3,00,956
Drugs, Medicines, Surgical instruments and appliances	...	...	...	...	...	52,442	...	...	52,442
Shoeing	...	...	...	...	...	106	...	...	106
Losses—									
Loss of cash	492	...	...	...	...	...	...	...	492
Loss of stores in transit	7,41,087	3,35,140	...	4,73,446	58,671	...	10,228	1,526	16,20,098
Loss of stores in charge	18,25,708	13,97,948	...	16,16,705	—73,636	...	—27,563	13,164	47,52,336
Loss by fluctuation in price of stores	37,16,435	—8,03,353	...	15,263	—11,64,941	...	—5,24,718	3,188	42,41,924
Loss in issue of stores at concessional rates	5,99,159	1,60,346	...	5,09,354	19,574	...	1,69,382	2	14,57,817
Loss on sale of surplus stores	62,277	...	...	772	...	...	...	...	63,049
Loss on turn over or maintenance of mobilization reserve	...	...	...	37,101	...	...	...	...	37,101

Expenditure on experiments carried out in Ordnance Factories on behalf of the Director of Equipment and Ordnance Stores	10,637	...	...	...	...	...	...	...	10,637
Loss arising from cancellation of demands on Ordnance Factories	12,341	...	...	...	...	...	...	...	12,341
Loss by Casualties and Castings	...	...	...	...	...	...	17,06,279	...	17,06,279
Purchase, maintenance, maturing and breeding of animals	...	...	...	...	...	...	69,65,650	...	69,65,650
General Standing charges—									
Medical charges	72	...	...	...	...	...	61,688	589	62,349
Accommodation	32,736	180	...	7,725	4,588	339	7,480	...	53,048
Machinery and Plant—									
Repairs and replacements	995	2,335	...	2,418	...	...	2,198	...	7,946
Miscellaneous	4,19,976	35,204	...	6,41,825	1,06,439	45,419	3,41,605	18,368	16,02,836
Workshops—									
Direct charges—									
Labour	7,68,998	21,250	...	7,379	31,464	...	1,55,643	...	9,84,734
Deduct work done for workshops	*97,406*	...	...	...	*1,130*	...	...	...	*98,536*
Deduct (or add) increase (or decrease) under unfinished work	*2,39,954*	...	...	...	...	...	...	...	*2,39,954*
Material	1,83,71,670	14,40,076	...	88,480	5,63,529	...	10,49,266	...	2,15,13,021
Deduct work done for workshops	*69,939*	...	...	...	*4,135*	...	...	...	*74,074*
Deduct (or add) increase (or decrease) under unfinished work	*12,21,902*	...	...	...	*17,178*	...	...	...	*12,39,080*
General and indirect charges—									
Machinery—									
Repairs and replacements	...	...	...	...	20,850	...	...	...	20,850
Power	...	...	...	...	27,967	...	...	...	27,967
Accommodation	...	...	...	...	9,906	...	...	...	9,906
Maintenance of equipment	1,66,714	...	...	4,108	...	...	2,920	...	1,73,742
Loss by fluctuation in prices	—2,719	...	...	...	...	...	...	...	—2,719
Fuel, light, water and miscellaneous stores	1,23,208	15,951	...	2,478	...	...	61,944	...	2,03,581
Supervising establishment and miscellaneous labour	...	...	...	...	62,087	...	41,048	...	1,03,135
Deduct amount obtained from sale of scrap, etc.	*31,719*	*2,711*	...	...	...	...	*5,481*	...	*39,911*
Outturn—									
Deduct value of work charged to units and other parties	*2,48,448*	...	...	...	*5,235*	...	...	...	*2,53,683*
Deduct value of manufactured or repaired articles transferred to Head IV	*1,94,83,331*	*12,81,726*	...	*94,015*	*6,98,904*	...	*59,84,225*	...	*2,75,42,201*
Increase (+) or decrease (—) in value of stores and unfinished work held by workshops	37,16,645	—4,42,946	...	—28,327	—3,633	...	9,488	...	+32,51,227
TOTAL CHARGES IN INDIA UNDER HEAD II-D.	1,89,86,305	13,65,443	4,304	1,43,10,930	—4,02,044	13,61,258	59,39,615	3,86,532	4,19,52,343

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Bakeries.	Butcheries.	Grass Farms.	Dairy Farms.	Army Clothing Factories and Storage Depôts.	Army Ordnance Factories.	Base Mechanical Transport Workshops.	TOTAL.
	R	R	R	R	R	R	R	R
E.—Working Expenses of Manufacturing Establishments.								
Direct operating charges—								
Labour (including pay and other charges of Indian establishment permanent and temporary)	2,27,283	4,705	3,89,442	5,74,983	7,63,335	24,91,600	...	44,51,348
Materials	20,68,326	4,86,198	40,46,659	15,86,347	57,28,144	2,12,78,646	...	3,51,94,320
General Standing charges—								
Accommodation	148	263	98,608	83,168	...	14,560	...	1,96,747
Plant, machinery and implements	6,955	1,754	1,74,796	1,22,520	...	4,35,185	...	7,41,210
Animals	...	...	4,01,703	10,902	...	...	...	4,12,605
Miscellaneous stores and expenses	68,350	8,736	2,51,445	48,592	..	15,92,376	...	19,69,439
Land	...	...	93,260	...	...	...	...	93,260
Administration charges—								
Pay and other charges of supervising establishment	...	...	5,12,760	3,05,522	4,63,900	34,77,811	17,78,962	65,38,955
Cost Accounting Staff	...	...	...	...	92,806	4,91,701	...	5,84,507
Transportation charges	60,642	9,688	9,90,608	2,55,693	2,47,688	8,16,984	1,15,998	24,97,301
Miscellaneous	9,736	1,082	74,303	70,503	66,985	1,63,900	2,87,559	6,14,073
Losses—								
(*a*) Loss of cash	...	...	6,135	...	...	...	...	6,135
(*b*) Loss of stores in transit	352	8,428	10,086	8,928	2,54,913	29,595	...	3,12,302
(*c*) Loss of stores in charge	21,335	19,243	1,19,202	19,873	1,32,293	3,09,021	...	6,20,967
(*d*) Loss by fluctuation in prices of stores	24,790	17,266	2,11,692	—78,079	—9,982	3,789	...	1,69,476
(*e*) Loss in issue of stores at concessional rates	3,212	...	37,050	—6,023	2,12,123	12,65,590	...	15,11,952
(*f*) Loss on sale of Surplus Stores	...	...	—13,944	—766	...	...	...	—14,700
Deduct—Sums recovered by sale of byproducts	*273*	*486*	...	...	...	*53,531*	...	*54,290*
Deduct—Value of outturn transferred to Head IV	*31,93,366*	*2,98,579*	*1,05,85,588*	*47,31,653*	*65,52,134*	*1,33,46,787*	...	*3,87,08,107*
Deduct—Value of work charged to units and other parties	...	...	...	...	...	*1,59,09,040*	...	*1,59,09,040*
Increase or decrease in value of stores held	+72,462	+93,334	—17,769	7,45,592	...	...	...	—5,97,565
TOTAL CHARGES UNDER HEAD II-E	—6,30,048	3,51,632	—31,99,552	—24,75,127	14,00,071	30,01,400	21,82,519	6,30,895

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Technical Inspector of Mechanical Transport.	Military Food Laboratory.	Inspector of Equipment and General Stores.	Inspectors of Lethal Weapons, etc.	Inspector of Remounts.	TOTAL.
F.—Inspection of Stores.	₹	₹	₹	₹	₹	₹
Pay and allowances of officers with King's Commission, etc.	43,081	24,059	74,029	1,26,703	38,452	3,06,324
Pay and allowances of British soldiers, etc.	120	19,347	41,039	1,74,538	...	2,35,044
Pay and allowances of office establishment	4,784	...	14,260	50,335	2,806	72,185
Pay and allowances of other subordinate Indian establishments.	663	3,967	2,201	1,24,460	...	1,31,291
Provisions	...	2,109	1,662	3,039	...	6,810
Clothing	38	138	673	1,510	...	2,359
Expenditure on account of officers' chargers . . .	...	...	...	...	777	777
Special expenditure on account of families of British soldiers.	...	3,631	2,876	6,491	...	12,998
Running expenses of motor vehicles—						
(*a*) Petrol	2,093	...	387	1,320	...	3,800
(*b*) Lubricants	500	...	43	...	...	543
(*c*) Tyres	2,047	...	165	1,317		3,529
(*d*) Repairs	522	...	74	1,630	...	2,226
Travelling and out-station allowances . . .	7,452	1,336	3,175	10,837	5,129	27,929
Incidental and miscellaneous expenses . . .	2,811	13,180	33,458	1,26,548	1,450	1,77,447
Transport charges by rail, etc.	498	1,885	700	...	114	3,197
TOTAL CHARGES UNDER HEAD II-F.	64,609	69,652	1,74,742	6,28,728	48,728	9,86,459

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Military Accountant General.	Command, District and Brigade Offices.	Army Factory Accounts Office.	Special Offices.	TOTAL.
	R	R	R	R	R
G.—Military Account Offices.					
Pay and allowances of officers	1,72,630	15,32,211	1,32,372	...	18,37,213
Pay and allowances of establishment	3,80,779	60,39,009	5,93,572	...	70,13,360
Transportation charges	32,658	5,09,028	31,005	...	5,72,091
Pension payments	...	1,58,822	...	...	1,58,822
Military Treasure Chest offices	...	17,789	...	...	17,789
Miscellaneous	47,192	5,52,542	14,006	...	6,13,740
Add—Share of Cost of office of the Controller of Surplus Stores Accounts debitable to Indian Revenues	...	...	...	54,019	54,019
Deduct—Amount on account of Cost Accounting Staff in Factories chargeable to Head II-E.	...	...	—5,84,507	...	—5,84,507
Deduct—Amount debited to Head V—Waziristan and Wano Occupation and Operations	...	—2,81,108	...	...	—2,81,108
Deduct—Percentage charges for services rendered by Military Engineering Services	...	—1,24,904	...	...	—1,24,904
Deduct—Percentage charges for services rendered by Military Accounts Department to Foreign and Political Department	...	—1,416	...	...	—1,416
TOTAL	6,32,659	84,01,973	1,86,448	54,019	92,75,099
Amount payable to H. M.'s Imperial Government					3,20,360*
TOTAL CHARGES UNDER HEAD II.-G.					95,95,459

* Represents part of the amount written back on account of excess debit in previous year.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Expenditure during 1923-24.
	R
H.—Ecclesiastical Establishments—	
PRESBYTERIAN CHURCH—	
Pay and allowances of Presbyterian chaplains attached to Scottish regiments	59,548
Capitation allowances to Presbyterian ministers	4,020
Travelling and out-station allowances	7,012
Other transportation charges	1,414
Incidental expenses	1,171
TOTAL	73,165
CHURCH OF ROME—	
Allowances to chaplains	2,79,023
Horse and travelling allowances	33,652
Other transportation charges	2,916
Incidental expenses	20,572
TOTAL	3,36,163
WESLEYAN CHURCH—	
Allowances to chaplains	63,758
Horse and travelling allowances	36,721
Other transportation charges	4,913
Incidental expenses	3,163
Capitation allowances to Wesleyan chaplains for ministering to Non-Conformists other than Wesleyan	17,477
TOTAL	1,26,032
BAPTIST AND CONGREGATIONAL CHURCHES—	
Allowances to chaplains	3,086
Horse and travelling allowances	1,272
Incidental expenses	22
TOTAL	4,380
INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS—	
Pay and allowances	99,672
Other charges	16,448
TOTAL	1,16,120
TOTAL HEAD II-H	6,56,300
I.—Administration of Cantonments—	
CANTONMENT MAGISTRATES—	
Pay and allowances of Cantonment Magistrates, Assistant Cantonment Magistrates and Extra Assistant Cantonment Magistrates	6,67,457
Pay and allowances of clerks and other subordinate establishments	1,33,242
Transportation charges	26,816
Miscellaneous	2,34,715
GRANT-IN-AID TO CANTONMENT FUNDS, CANTONMENT HOSPITALS, ETC.—	
India Proper and Burma	3,87,935
Aden	24,000
PURCHASE AND RENT OF LAND—	
India Proper and Burma	8,534
TOTAL CHARGES UNDER HEAD II-I	14,87,699

K.—Military Receipts and Services,

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Recruiting staff.	Hill Sanitaria and Depôts.	Supply and Transport Record Office, etc.	Veterinary Record Office.	Provost Marshal's establishment, etc.	TOTAL.
	₹	₹	₹	₹	₹	₹
J.—Miscellaneous—						
Pay and allowances of officers with King's Commission	2,07,094	1,01,784	96,683	1,200	...	4,06,761
Pay and allowances of British other ranks	...	50,038	18,254	...	180	68,472
Pay and allowances of Indian soldiers	54,339	...	...	...	...	54,339
Pay and allowances of other establishments	25,685	90,545	45,918	3,158	...	1,65,306
Provisions	3,644	5,211	441	...	...	9,296
Clothing	2,921	4,898	91	...	...	7,910
Transportation charges	1,19,530	22,138	13,341	...	...	1,55,009
Special expenditure on account of families of British soldiers	...	1,568	1,388	...	...	2,956
Miscellaneous	66,801	72,829	9,432	591	1,824	1,51,477
TOTAL	4,80,014	3,49,011	1,85,548	4,949	2,004	10,21,526
Deduct—Amount recoverable from His Majesty's Government	*50,271*	...	...	...	...	*50,271*
TRAOL CHARGES UNDER HEAD II-J	4,29,743	3,49,011	1,85,548	4,949	2,004	9,71,255

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

	Total.
	₹
Head III.—Army Headquarters, Staff of Commands, etc.	
SUMMARY.	
CHARGES IN INDIA.	
A.—ARMY HEADQUARTERS	62,99,488
B.—STAFF OF COMMANDS	29,50,941
C.—STAFF OF DISTRICTS AND BRIGADES	95,80,619
D.—EMBARKATION STAFF	3,00,005
E.—RAILWAY TRANSPORT STAFF	55,084
F.—MISCELLANEOUS	9,66,375
TOTAL CHARGES IN INDIA	2,01,52,512
CHARGES IN ENGLAND.	
Secretary of State.	£
Indian Orderlies to His Majesty the King	2,412
Furlough allowances	37,428
Miscellaneous Expenditure	825
TOTAL CHARGES IN ENGLAND	40,665
Ditto converted into Rs. at £1 = Rs. 10	4,06,647
Exchange on ditto	1,89,335
TOTAL HEAD III	2,07,48,494

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD III.—ARMY HEADQUARTERS STAFF OF COMMANDS, ETC.	Commander-in-Chief and Personal Staff.	Military Secretary's Branch.	General Staff Branch.	Adjutant General's Branch.	Quartermaster General's Branch.	Ordnance Branch.	Establishment Officer, Army Headquarters.	TOTAL.
	R	R	R	R	R	R	R	R
A.—Army Headquarters—								
Pay and allowances of Commander-in-Chief	99,996	...	...	...	...	...	...	99,996
Pay and allowances of officers with King's Commissions (including Surgeons and Aides-de-Camp)	62,791	82,731	7,65,166	7,07,651	10,16,660	1,11,220	...	27,46,219
Pay and allowances of personal assistants, clerks, etc.	21,767	1,05,360	2,54,519	5,39,175	10,66,227	1,17,576	...	21,04,624
Expenditure on account of Officers' chargers	5,728	1,540	17,945	8,131	9,006	105	...	42,455
Tour expenses	1,25,446	...	15,007	...	...	...	...	1,40,453
Other transportation charges	1,752	5,162	1,43,243	90,433	1,57,552	5,617	...	4,03,759
Miscellaneous	24,135	23,558	4,22,908	65,959	1,31,030	11,404	82,988	7,61,982
TOTAL CHARGES UNDER HEAD III-A.	3,41,615	2,18,351	16,13,788	14,11,349	23,80,475	2,45,922	82,988	62,99,488

	Northern Command.	Southern Command.	Western Command.	Eastern Command.	TOTAL.
	R	R	R	R	R
B.—Staff of Commands—					
Pay and allowances of officers with King's Commissions	5,80,088	4,93,854	3,62,686	4,34,557	18,71,135
Pay and allowances of British soldier clerks (including those for District and Subordinate offices)	74,974	75,403	40,019	35,789	2,26,185
Pay and allowances of Civilian clerks, servants, etc.	33,388	31,492	28,184	26,445	1,19,509
Provisions	11,496	5,560	5,875	2,371	25,302
Clothing	3,762	2,551	2,881	1,213	10,407
Special expenditure on account of families of British soldiers	5,246	8,896	4,128	3,105	21,375
Expenditure on account of officers' chargers	12,500	14,050	9,296	11,658	47,504
Tour expenses	30,930	29,704	19,682	61,728	1,42,044
Other transportation charges	60,441	56,267	98,345	37,695	2,52,748
Miscellaneous	68,553	32,753	1,01,669	31,757	2,34,732
TOTAL CHARGES UNDER HEAD III-B	8,81,378	7,50,530	6,72,715	6,46,318	29,50,941

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD III.—ARMY HEAD-QUARTERS, ETC.	I Peshawar.	II Kohat.	III Rawalpindi.	IV Lahore.	V Central Provinces.	VI Poona.	VII Bombay.	VIII Madras.	IX Waziristan.	X Baluchistan.	XI Sind Rajputana.	XII United Provinces.	XIII Allahabad Brigade.	XIV Presidency.	XV Burma.	Total excluding Aden.	XVI Aden.	GRAND TOTAL.
C.—Staff of Districts and Brigades.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay and allowances of officers with King's Commissions	5,36,573	2,62,298	4,86,161	5,66,469	3,84,546	5,08,431	1,79,055	2,47,583	5,97,141	4,73,352	2,90,673	7,00,376	97,974	1,92,330	2,46,669	57,69,631	74,400	58,44,031
Pay and allowances of Assistant and Sub-Assistant Surgeons	5,938	...	5,181	4,298	2,800	9,820	1,008	...	...	7,427	...	8,127	...	....	...	44,599	...	44,599
Pay and allowances of clerks and servants	1,03,589	50,652	1,22,296	1,27,957	79,672	1,15,877	44,738	81,100	1,62,971	1,23,974	61,974	1,28,548	21,196	53,524	72,196	13,50,214	7,500	13,57,714
Provisions	13,495	3,495	16,583	5,929	5,075	8,419	4,056	7,140	9,415	15,421	2,177	4,392	797	1,327	6,173	1,03,894	900	1,04,794
Clothing	3,703	2,457	2,528	4,781	4,915	3,524	765	2,311	5,007	4,704	1,180	3,480	444	818	1,987	42,604	300	42,904
Special expenditure on account of families of British soldiers	2,047	1,063	9,917	4,713	2,465	5,783	−814	5,759	2,112	4,463	3,733	6,724	1,384	4,093	1,169	54,611	...	54,611
Expenditure on account of officers' chargers	18,480	9,231	18,024	12,402	11,347	14,020	2,145	13,501	5,391	16,444	7,592	15,092	2,807	7,069	8,709	1,62,254	...	1,62,254
Transportation charges	59,212	30,804	52,310	1,07,221	53,368	55,121	35,049	71,975	1,11,158	1,26,779	55,420	96,422	14,562	41,631	38,410	9,49,442	1,000	9,50,442
Miscellaneous	2,98,716	29,275	83,162	1,65,229	50,744	39,339	22,895	38,319	48,990	63,346	37,953	70,074	10,179	28,352	26,197	10,07,770	11,500	10,19,270
TOTAL CHARGES UNDER HEAD III—C.	10,36,703	3,89,275	7,96,162	9,98,999	5,94,932	7,60,334	2,88,897	4,67,688	9,42,185	8,35,910	4,60,702	10,33,235	1,49,343	3,29,144	4,01,510	94,85,019	95,600	95,80,619

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD III.—ARMY HEADQUARTERS, ETC.	Burma.	Bombay.	Karachi.	Calcutta.	Madras.	TOTAL.
	R	R	R	R	R	R
D.—Embarkation Staff—						
Pay and allowances of officers with King's Commissions.	...	92,669	13,527	...	...	1,06,196
Pay and allowances of Assistant Surgeons	...	7,762	...	...	...	7,762
Pay and allowances of clerks and servants	4,456	30,350	10,799	5,575	3,842	55,022
Provisions	231	2,347	498	249	195	4,020
Clothing	72	913	268	122	175	1,550
Special expenditure on account of families of British soldiers.	291	41	562	...	—4	890
Transportation charges	460	18,408	13,497	268	1,072	33,705
Miscellaneous	2	86,151	3,825	622	260	90,860
TOTAL CHARGES UNDER HEAD III-D.	5,512	2,39,141	42,976	6,836	5,540	3,00,005

	Expenditure during 1923-24.
E.—Railway Transport Staff—	R
Pay and allowances of officers with King's Commissions	20,492
Pay and allowances of clerks and servants	12,239
Provisions	1,061
Clothing	285
Special expenditure on account of families of British soldiers	—332
Transportation charges	19,210
Miscellaneous	2,827
Deduct—Amount recoverable from His Majesty's Government	—198
TOTAL CHARGES UNDER HEAD III-E	55,084

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD III.—ARMY HEADQUARTERS, ETC.	MILITARY PRISONS AND DETENTION BARRACKS.		Personal Staff of Governor General.	Miscellaneous Establishments (Garrison Quartermasters, Rest Camps, etc.).	Temporary Staff employed with the late Board of Industries, etc.	TOTAL.
	India proper and Burma.	Aden.				
	R	R	R	R	R	R
F.—Miscellaneous—						
Pay and allowances of officers with King's Commissions	22,069	...	90,915	73,578	...	1,86,562
Pay and allowances of British soldiers	75,091	3,610	...	32,421	...	1,11,122
Pay and allowances of Indian officers and ranks	...	...	...	...	...	...
Pay and allowances of clerks and servants	4,230	...	...	29,054	...	33,284
Provisions	33,955	720	...	1,15,313	...	1,49,988
Clothing	4,945	260	...	27,981	...	33,186
Special expenditure on account of families of British soldiers	8,488	810	...	372	...	9,670
Expenditure on account of officers' chargers	...	...	3,116	...	...	3,116
Transportation charges	4,328	...	29	12,727	...	17,084
Miscellaneous	23,859	260	...	87,746	3,10,504	4,22,363
TOTAL CHARGES UNDER HEAD III-F.	1,76,965	5,660	94,060	3,79,186	3,10,504	9,66,375

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

HEAD IV.—STOCK ACCOUNTS.	A Provisions.	B Forage.	C Fuel and Light.	D Petrol and Lubricants.	E Miscellaneous Stores.	F Medicines and Surgical Instruments.	G Clothing.	H Ordnance.	I Ordnance Factories.	J Mechanical Transport.	K Animals.	L Suspense.	Total.
HEAD IV.—STOCK ACCOUNTS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Additions by purchase	3,29,19,422	1,09,51,232	63,16,916	46,84,214	24,99,524	29,83,369	1,45,83,321	1,65,53,868	60,22,279	27,56,719	17,17,352	...	10,19,88 216
Additions by manufacture, etc.	81,67,474	1,39,99,705	12,915	...	17,41,450	6,98,904	78,33,860	2,08,50,934	1,33,46,787	...	28,49,410	...	6,95,01,439
Additions by transfers	7,48,39,761	3,76,87,107	51,06,453	1,05,83,432	1,61,98,221	61,20,636	4,37,29,668	15,57,79,028	5,61,419	99,41,443	3,55,16,405	...	40,11,23,568
Transfers from Part B	...	...	...	...	...	...	58,967	11,13,262	...	...	...	...	11,72,229
Additions by receipt in possession of men arriving in India from England, etc.	98,429	392	101	4,763	12,016	19,393	6,51,056	36,17,023	...	9,363	9,25,992	...	53,46,028
Additions by miscellaneous credits	31,09,502	15,26,522	2,26,456	2,87,176	28,56,067	19,64,617	60,48,549	2,25,04,297	7,94,956	24,15,987	79,65,833	...	4,96,99,962
Reductions by issues to units and establishments	*3,99,86,956*	*2,81,50,267*	*61,60,400*	*30,01,516*	*20,67,765*	*18,73,606*	*1,74,83,794*	*4,41,49,992*	*2,26,14,542*	*13,04,278*	*87,82,613*	...	*17,55,75,729*
Reductions by transfer	*7,10,78,365*	*3,41,11,058*	*45,27,839*	*1,13,67,730*	*1,79,12,175*	*51,52,672*	*4,78,25,943*	*15,37,43,970*	*5,88,411*	*75,56,399*	*3,47,46,518*	...	*38,86,11,080*
Transfers to Part B	...	...	...	...	...	...	*1,34,195*	*20,09,321*	...	...	...	...	*21,43,516*
Reductions by issues on repayment	*60,38,689*	*9,43,859*	*5,97,577*	*3,30,784*	*7,10,043*	*27,39,849*	*77,33,506*	*82,30,735*	*34,38,481*	*3,67,487*	*13,88,229*	...	*3,25,19,039*
Reductions by issues to overseas garrisons	*26,22,250*	*15,532*	*619*	*45,196*	*4,14,138*	*6,823*	*1,03,973*	*4,19,691*	...	*5*	*27,417*	...	*36,55,644*
Reductions by issues in possession of men proceeding to England, etc.	*36,794*	*3,445*	*2,911*	*19,727*	*474*	*703*	*3,79,151*	*17,15,395*	...	*6,003*	*59,244*	...	*22,23,847*
Reductions by sale of surplus stores	*8,743*	...	*3*	...	*529*	*4,516*	...	...	...	...	...	...	*13,591*
Reductions by various losses	*30,60,283*	*26,13,594*	*4,16,103*	*7,81,331*	*22,75,432*	*8,18,350*	*59,09,992*	*3,00,16,464*	*11,22,942*	*25,27,831*	*34,84,175*	...	*5,30,26,497*
Suspense Account	...	...	...	...	...	...	...	...	...	...	...	—74,65,807	—74,65,807
Net debt (+) or credit (—), representing increase or decrease in stocks	—36,47,492	—16,72,797	—43,411	+13,301	—66,078	+12,00,900	—16,65,138	—1,98,67,156	—70,38,935	+33,61,509	+4,86,796	—74,65,807	—3,64,03,308

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Stores for India	31,803	1,083,749	1,115,552	
Ditto converted into Rs. at £1=Rs. 10				*1,11,55,524
TOTAL CHARGES UNDER HEAD IV				—2,52,47,784

* Exchange on this amount has been taken to head VI.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

Head V.—Special Services.	Tibet Frontier.	Surplus Troops under Demobilization.	Aden Operations.	Waziristan and Wano Occupation and Operations.	Surplus Officers of the Indian Army retired under Army Instruction (India) No. 500 of 1922.	Malabar Disturbances.	TOTAL.
CHARGES IN INDIA.	R	R	R	R	R	R	R
Pay charges of extra establishments—							
(*a*) Fighting services	5,676	2,11,697	—2,99,579	4,68,007	...	1,337	3,87,138
(*b*) Administrative services	1,364	48,482	1,07,199	48,45,163	...	...	50,02,208
Batta	1,871	1,040	...	3,64,358	...	1,078	3,68,347
Food	65,999	25,565	—9,666	15,54,378	...	1,319	16,37,595
Forage	261	19,817	3,380	6,80,609	...	...	7,04,067
Fuel and light	1,055	2,628	2,279	2,63,122	...	...	2,69,084
Clothing	7	19,668	1,837	1,31,682	...	...	1,53,194
Animals	833	18,262	—8,273	—11,81,445	...	...	—11,70,623
Medical and Veterinary stores	...	88	...	3,73,239	...	...	3,73,327
Ordnance	...	9,867	8,971	2,59,090	...	...	2,77,928
Miscellaneous stores	9,635	15	35	5,98,328	...	1,288	6,09,301
Conveyance charges	17,131	1,36,261	1,621	23,93,825	...	10,145	25,58,983
Miscellaneous charges	2,280	1,00,675	6,91,218	12,61,679	...	—1,866	20,53,986
Pay charges	...	...	...	...	7,23,753	...	7,23,753
Travelling expenses and cost of passages	...	...	...	...	3,99,071	...	3,99,071
Hospital expenses	...	...	...	...	9,271	...	9,271
Gratuities	...	...	...	...	12,81,930	...	12,81,930
Allowances	...	...	...	...	2,07,467	...	2,07,467
Miscellaneous	...	...	...	...	2,49,790	...	2,49,790
TOTAL CHARGES IN INDIA	1,06,112	5,94,065	4,99,022	1,20,12,035	28,71,282	13,301	1,60,95,817

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Gratuities and Allowances of Surplus Officers of the Indian Army	612,690	...	612,690	
Waziristan Operations—Gratuities	2,123	...	2,123	
Stores for India—North-West Frontier	...	—3,240	—3,240	
TOTAL CHARGES IN ENGLAND £	614,813	—3,240	611,573	
Ditto converted into Rs. at £1 = Rs. 10				61,15,731
Exchange on ditto				27,53,252
TOTAL CHARGES UNDER HEAD V				2,49,64,800

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD VI.—MISCELLANEOUS CHARGES.	Expenditure during 1923-24.
Head VI.—Miscellaneous Charges.	£
CHARGES IN INDIA.	
A.—TRANSPORT OF TROOPS AND CARRIAGE OF STORES :—	
Passage money on account of officers and others to and from England	55,248
Passage money on account of officers and others proceeding to the colonies	47,259
Movements of troops—	
(*i*) Railway charges	20,15,966
(*ii*) Sea and Inland Water charges	2,68,709
(*iii*) Mechanical Transport charges	7,526
(*iv*) Other road charges	46,172
Miscellaneous	1,07,717
TOTAL A	25,48,597
B.—MISCELLANEOUS —	
Losses	—69,36,418
Donations and grants-in-aid for various purposes	44,247
Charitable allowances	11,327
Compensation for losses	1,90,739
Sundry charges	16,54,606
TOTAL B	—50,35,499
Deduct—Amount allocated to other heads	*32,55,720*
TOTAL CHARGES IN INDIA	—57,42,622

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Indian Troop Service	582,002	...	582,002	
Cost of Sea Transport not charged to Troop Service or Royal Air Force	30,569	...	30,569	
Land Transport charges	681	...	681	
War 1914—Expenditure adjustable against terminal receipt from the War Office	3,392	...	3,392	
Maintenance of the graves of Soldiers of the Indian Expeditionary forces	12,543	...	12,543	
Contribution towards the cost of the Indian Memorial at Brighton	2,428	...	2,428	
Cost of Transport of Indian Soldiers serving in Egypt in 1919 and 1920 on pilgrimage to Mecca	16,372	...	16,372	
Miscellaneous expenditure	8,221	...	8,221	
Stores for India :—				
Publications and Miscellaneous	...	3,686	3,686	
TOTAL CHARGES IN ENGLAND	656,208	3,686	659,894	
Ditto converted into Rs. at £1 = Rs. 10				65,98,935
Exchange on expenditure in England under head VI			30,33,829	80,90,018
Exchange on expenditure in England on Stores			50,56,189	
TOTAL CHARGES UNDER HEAD VI				89,46,331

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

	Expenditure during 1923-24.
Head VII.—Non-effective charges.	
CHARGES IN INDIA.	
A.—REWARDS FOR MILITARY SERVICES—	
Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.	1,69,876
Annuities and gratuities	27,764
Special payments (*jangi inams*) to Indian officers and men for service in connection with the great war	12,53,604
Decorations and medals	8,66,551
TOTAL A.	23,17,795
B.—PENSIONS—	
Payments in India :—	
Retired, wound and invalid pensions and gratuities to British officers and men	26,54,793
Retired, wound, invalid and family pensions and gratuities to Indian officers and men	3,31,67,960
Family pensions and compassionate allowances to Europeans	7,49,905
Pensions and gratuities to civilians	18,76,693
TOTAL B.	3,84,49,351
TOTAL CHARGES IN INDIA	4,07,67,146

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Payments to the War Office on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India: For the year 1923-24	1,130,238	...	1,130,238	
Pay of Non-effective Colonels of Royal Artillery	2,252	...	2,252	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	2,049,768	...	2,049,768	
Gratuities to surplus Cavalry Officers of the Indian Army	6,250	...	6,250	
Compassionate Allowances of Officers removed from the Service, etc.	1,512	...	1,512	
Pensions of Non-commissioned Officers and men	3,821	...	3,821	
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty	141,829	...	141,829	
Pensions of Widows and Families of Officers, etc., of the Indian Service	80,053	...	80,053	
Gratuities to the Widows and Families of Officers killed in action	1,000	...	1,000	
Miscellaneous gratuities	470	...	470	
Cost of Medals	65	...	65	
Indian Military Service Family Pensions	202,312	...	202,312	
Pensions of Civilians in respect of service in Army Departments, etc.	...	25,118	25,118	
Commutation in respect of above	...	2,296	2,296	
TOTAL CHARGES IN ENGLAND	3,619,570	27,414	3,646,984	
DITTO CONVERTED INTO RS. AT £1 = RS. 10				3,64,69,838
EXCHANGE ON DITTO				1,67,04,394
TOTAL CHARGES UNDER HEAD VII				9,39,41,378

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

	TOTAL.
	R
Part B.—Auxiliary and Territorial Forces.	
SUMMARY.	
A.—STAFF AT ARMY HEADQUARTERS	53,785
B.—STAFF AT HEADQUARTERS OF COMMANDS	1,12,784
C.—STAFF AT HEADQUARTERS OF DISTRICTS	89,596
D.—AUXILIARY FORCE	73,53,692
E.—TERRITORIAL FORCE	18,00,070
F.—STOCK ACCOUNT	8,18,542
G.—MISCELLANEOUS	3,13,086
TOTAL PART B	1,05,41,555

	A Staff at Army Headquarters.	B Staff at Headquarters of Commands.	C Staff at Headquarters of Districts.	D Auxiliary Force.	E Territorial Force.	TOTAL.
Part B.—Auxiliary and Territorial Forces.	₹	₹	₹	₹	₹	₹
Pay and allowances of officers with King's Commissions	38,219	98,323	57,042	6,85,758	5,02,369	13,81,711
Pay and allowances of warrant officers and non-commissioned officers of the permanent staff	...	...	...	11,88,890	1,28,184	13,17,074
Pay and allowances of officers and men under training	...	...	...	29,24,814	3,38,305	32,63,119
Pay and allowances of clerks and servants	11,761	8,824	12,335	3,99,642	83,241	5,15,803
Expenditure on account of officers' chargers	233	2,479	2,256	2,124	...	7,092
Provisions	...	144	6,189	2,04,811	1,52,793	3,63,937
Clothing	...	153	225	2,66,532	1,76,347	4,43,257
Fuel and light	...	...	...	52,967	14,676	67,643
Ordnance equipment	...	...	...	1,97,952	53,544	2,51,496
Medical stores	...	...	...	9,879	57	9,936
Miscellaneous stores	...	...	...	37,138	16,977	54,115
Special expenditure on account of families of British soldiers	...	50	—239	57,515	10,969	68,295
Transportation charges	3,572	2,693	9,712	8,00,884	2,29,119	10,45,980
Miscellaneous expenses	...	118	2,076	5,24,786	93,489	6,20,469
TOTAL CHARGES UNDER PART B.—AUXILIARY AND TERRITORIAL FORCES	53,785	1,12,784	89,596	73,53,692	18,00,070	94,09,927

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

PART B.—AUXILIARY AND TERRITORIAL FORCES.	Clothing.	Ordnance.	Total.
	₹	₹	₹
F.—STOCK ACCOUNT—			
Additions by purchase	4,265	2,509	6,774
Additions by transfers—			
(*i*) Transfers from Part A	1,34,239	19,01,732	(*a*) 20,35,971
(*ii*) Other Transfers	5,64,300	17,65,250	23,29,550
Additions by miscellaneous credits	60,109	7,20,889	7,80,998
Reductions by issues to units, etc.	*3,94,310*	*4,83,315*	*8,77,625*
Reductions by transfers—			
(*i*) Transfers to Part A	*58,967*	*10,74,823*	(*a*) *11,33,790*
(*ii*) Other transfers	*84,571*	*11,14,014*	*11,98,585*
Reductions by issues on repayment, etc.	*16,601*	*19,734*	*36,335*
Reductions by various losses	*77,548*	*10,10,868*	*10,88,416*
Net debit (+) or credit (—) representing increase or decrease in stock	+1,30,916	+6,87,626	+8 18,542
G.—Miscellaneous			3,13,086
TOTAL HEAD G.			3,13,086

(*a*) Differences as compared with Part A are under investigation.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

—	TOTAL.
	R
PART C.—ROYAL AIR FORCE.	
CHARGES IN INDIA.	
SUMMARY.	
A.—MAINTENANCE OF SQUADRONS	68,63,908
B.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPÔTS, ETC.	27,00,586
C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS AND AT WING HEADQUARTERS, ETC.	11,12,627
D.—STOCK ACCOUNT	—2,71,282
E.—MISCELLANEOUS	—5,72,086
F.—PAYMENTS IN ENGLAND OTHER THAN HOME STORES	—5,39,625
H.—WORKS	29,78,786
I.—NON-EFFECTIVE	3,479
TOTAL CHARGES IN INDIA	1,22,76,393

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	TOTAL.	
	£	£	£	
Payments to the Air Ministry in respect of personnel serving in India: For the year 1923-24	99,700	...	99,700	
Furlough allowances	10,602	...	10,602	
Marriage allowances and allotments	37,418	...	37,418	
Waziristan Operations—Gratuities	444	...	444	
Miscellaneous expenditure	2,061	...	2,061	
Stores for India—Aviation	...	368,820	368,820	
TOTAL CHARGES IN ENGLAND	150,225	368,820	519,045	
Do. CONVERTED INTO Rs. AT £1 = Rs. 10				51,90,456
EXCHANGE ON Do.				23,40,322
TOTAL				1,98,07,171

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C.—ROYAL AIR FORCE.	Expenditure during 1923 24.
	R
A.—Maintenance of Squadrons—	
Pay and allowances of officers with King's Commissions	11,69,711
Pay and allowances of British soldiers	12,87,372
Pay and allowances of Indian clerks, store-keepers and artificers	7,203
Pay and allowances of Indian followers	1,15,233
Provisions for British troops	2,49,036
Provisions for Indian followers	2,507
Kit and clothing allowances	1,16,803
Clothing	57,669
Maintenance of ordnance equipment	54,625
Fuel and light	30,321
Miscellaneous stores	8,611
Running expenses of Aeroplanes and Aero-engines—	
(*a*) Value of petrol consumed	2,78,114
(*b*) Value of lubricants consumed	27,289
(*c*) Aviation stores	32,29,012
Running expenses of Mechanical Transport attached to units—	
(*a*) Value of petrol consumed	82,182
(*b*) Value of lubricants consumed	13,000
(*c*) Cost of repairs (including miscellaneous Mechanical Transport stores consumed).	2,68,063
Special expenditure on account of families	—2,54,709
Transportation charges	92,403
Miscellaneous	34,133
TOTAL CHARGES UNDER HEAD A.	68,63,908

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C.—ROYAL AIR FORCE.	Royal Air Force Schools.	Working expenses of Hospitals.	Air-craft Depôt.	Air-craft Park.	Indian Technical Air Company.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R
B.—Cost of Educational, etc., Establishments and Working Expenses of Hospitals, Depots, etc.—							
Pay and allowances of officers with King's Commissions	...	58,723	2,33,625	70,640	...	...	4,12,988
Pay and allowances of British soldiers	...	11,725	8,13,719	2,04,748	...	...	10,30,192
Pay and allowances of Indian officers and ranks	...	...	593	...	...	...	593
Pay and allowances of Indian clerks, storekeepers and artificers	...	...	59,447	15,747	...	...	75,194
Pay and allowances of Indian followers	...	...	89,869	18,166	...	...	1,08,035
Provisions for British troops	...	755	1,62,145	41,733	...	...	2,04,633
Provisions for Indian troops	...	...	735	...	...	..	735
Provisions for Indian followers	...	...	9,155	988	...	...	10,143
Feed of animals	...	...	...	...	...	...	...
Kit and clothing allowances	...	832	65,058	17,748	...	...	83,638
Clothing	...	...	23,193	6,618	...	...	29,811
Replacement of animals	...	...	...	...	...	...	...
Maintenance of ordnance equipment	...	...	2,05,285	4,960	...	...	2,10,245
Fuel and light	...	...	17,043	2,460	...	...	19,503
Medical and Veterinary stores	...	5,890	...	...	...	...	5,890
Miscellaneous stores	...	...	2,304	2,142	...	...	4,446
Running expenses of Aeroplanes and Aero-engines—							
(*a*) Value of petrol consumed	...	...	48,894	43,869	...	...	92,763
(*b*) Value of lubricants consumed	...	...	13,528	...	...	...	13,528
(*c*) Aviation Stores	...	...	53,401	26,390	...	...	79,791
Running expenses of Mechanical Transport attached to units—							
(*a*) Value of petrol consumed	...	...	49,742	2,785	...	...	52,527
(*b*) Value of lubricants consumed	...	...	10,851	11,388	...	...	22,239
(*c*) Cost of repairs (including miscellaneous Mechanical Transport stores consumed)	...	...	94,395	35,451	...	...	129,846
Special expenditure on account of families	...	—707	—1,80,373	—43,803	...	...	—2,25,483
Transport charges	...	5	1,50,229	73,828	...	...	2,59,062
Educational Training Grants	...	...	...	...	...	1,940	1,940
Regimental Munshis	...	...	...	...	...	1,430	1,430
Miscellaneous	...	53,570	15,587	7,740	..	...	76,897
TOTAL CHARGES UNDER B.	...	1,30,793	20,17,825	5,48,598	...	3,370	27,00,586

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C.—ROYAL AIR FORCE.	Royal Air Force Headquarters.	Wing Headquarters.	TOTAL.
	R	R	R
C.—Staff at Royal Air Force Headquarters, and at Wing Headquarters.			
Pay and allowances of officers with King's Commissions	2,83,396	1,87,435	4,70,831
Pay and allowances of British soldiers	69,323	59,544	1,28,867
Pay and allowances of Indian clerks, store-keepers and artificers	53,377	6,261	59,638
Pay and allowances of Indian followers	6,915	3,201	10,116
Provisions for British troops	8,456	13,856	22,312
Kit and clothing allowances	3,503	6,057	9,560
Clothing	1,101	4,694	5,795
Replacement of animals	...	...	...
Maintenance of ordnance equipment	2,338	5,789	8,127
Fuel and light	1	2,915	2,916
Miscellaneous stores	...	47	47
Running expenses of Aeroplanes and Aero-engines—			
Value of petrol and lubricants consumed	...	2,467	2,467
Aviation Stores	51	1,431	1,482
Running expenses of Mechanical Transport attached to units—			
(*a*) Value of petrol consumed	54	6,839	6,893
(*b*) Value of lubricants consumed	...	343	343
(*c*) Cost of repairs (including miscellaneous Mechanical Transport stores consumed)	...	6,287	6,287
Special expenditure on account of families	—11,913	—14,616	—26,529
Transport charges	43,706	10,394	54,100
Miscellaneous	57,185	12,857	70,042
TOTAL CARRIED OVER	5,17,493	3,15,804	8,33,294

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C.—ROYAL AIR FORCE.	TOTAL.
	R
C.—Staff at Royal Air Force Headquarters—	
Brought forward	8,33,294
CONTROLLER OF ACCOUNTS—	
Pay and allowances of officers	52,508
Pay and allowances of establishments	1,81,091
Transportation charges	28,896
Pension payments	3,002
Miscellaneous	13,836
TOTAL	2,79,333
TOTAL CHARGES UNDER HEAD C.	11,12,627

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

STOCK ACCOUNTS.	A Aviation Stores.	B Mechanical Transport Stores.	C Provisions.	D Fuel and Light.	E Petrol and Lubricant aviation.	F Petrol and Lubricant Mechanical Transport.	G Miscellaneous Stores.	H Medicine and Medical Stores.	I Clothing.	J Ordnance.	K Suspense.	Total.
	R	R	R	R	R	R	R	R	R		R	R
D.—STOCK ACCOUNTS.												
Additions by purchase	30,79,626	2,31,248	1,27,580	21,410	138	245	205	...	347	629	...	34,61,428
Additions by transfer	1,60,06,478	17,14,892	35,170	5,432	40,359	6,177	18,370	362	49,128	2,42,074	...	1,81,18,942
Transfers from Part A	7,73,125	2,238	1,89,460	39,247	4,19,610	2,04,404	2,49,603	2,188	1,39,715	1,82,491	...	22,02,081
Additions by receipt in possession of men arriving in India from England, etc.	5,06,717	...	...	...	...	...	...	...	9,953	24,209	...	5,40,879
Additions by miscellaneous credits	36,28,017	2,31,629	3,491	626	9,150	7,803	23,930	17	33,422	2,36,567	...	41,74,652
Reductions by issues to units and establishments	*33,32,670*	*4,35,828*	*2,95,923*	*54,849*	*4,11,536*	*1,82,769*	*14,050*	*2,191*	*1,01,696*	*2,73,929*	...	*51,05,441*
Reductions by transfer	*1,62,26,076*	*16,82,423*	*32,417*	*3,588*	*26,291*	*18,158*	*21,405*	*24*	*25,767*	*3,45,860*	...	*1,83,82,009*
Transfers to Part A	*15,481*	*7,827*	*8,768*	*1,947*	*3,756*	*1,755*	*2,23,288*	*10*	*13,133*	*96,553*	...	*3,72,518*
Reductions by issues on repayment	*40,073*	*363*	*5,958*	*4,133*	*660*	*875*	*50*	...	*48,688*	*2,562*	...	*1,03,362*
Reductions by issues in possession of men proceeding to England, etc.	*590*	...	...	...	...	...	...	...	*6,657*	*6,452*	...	*13,699*
Reductions by various losses	*25,63,199*	*5,34,255*	*3,589*	*515*	*5,301*	*7,430*	*16,076*	*243*	*58,261*	*3,57,737*	...	*35,46,606*
Suspense Account	...	...	...	...	...	...	...	...	...	...	—12,45,629	—12,45,629
Net debit (+) or credit (—), representing increase or decrease in stocks	+18,15,874	—4,80,689	+9,046	+1,633	+21,713	+7,642	+17,739	+99	—21,637	—3,97,123	—12,45,629	—2,71,282

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C.—ROYAL AIR FORCE.	TOTAL.
	R
E.—Miscellaneous—	
CHARGES IN INDIA—	
Losses—	
Loss of cash	2,476
Loss of Stores in transit	1,435
Loss by fluctuation in prices of Stores	4,04,598
Loss of Stores in charge	—9,93,884
Loss on issue of Stores at concessional rates	10,349
Compensation for losses	2,228
Language Rewards for British Officers	314
Arrear charges	339
Fractional differences	59
TOTAL CHARGES E	—5,72,086
F.—Payments in England for other than Home Stores :—	
Payments to the Air Ministry on account of Stores taken to India by Airmen	—5,39 625
TOTAL CHARGES F	—5,39,625

K.—Military Receipts and Services

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C—ROYAL AIR FORCE.	TOTAL.
	R
H.—Works Expenditure –	
(a) WORKS—	
(1) Wing headquarters, etc., Peshawar	3,98,339
(2) One Squadron at Kohat	4,51,974
(3) Wing headquarters, Risalpore	1,57,313
(4) Second Squadron, Risalpore	80,767
(5) Wing headquarters, etc., Quetta	1,64,904
(6) Squadrons, etc., at Ambala	17,087
(7) Aircraft Depôt, Karachi	10,33,887
(8) Operation post for 2 squadrons, Miranshah	96,562
(9) Completion Aircraft Park, Lahore	...
(10) Construction of landing ground, Landikotal	...
(11) Construction of landing ground, Razmak	38,407
(12) Electrification, Royal Air Force building, Ambala	92,754
(13) Irrigation, etc., of aerodrome, Risalpore	...
(14) Minor Works	57,214
Total (a)	25,89,208
(b) STANDING CHARGES—	
(i) Repairs and renewals—	
(1) Repairs to buildings	55,892
(2) Repairs to Roads in Cantonments	6,478
(3) Repairs to Roads outside Cantonments	2,316
(4) Repairs to furniture	1,908
(5) Miscellaneous repairs	37,825
Total b(i)	1,04,419
(ii) Maintenance of installations, including working expenses, repairs and renewals—	
(1) Water supply	20,786
(2) Electrical	23,031
Total b(ii)	43,817
(iii) General charges—	
(1) Rent of buildings	297
(2) Rates and taxes	...
(3) Railway siding and platforms	3,694
(4) Rent for land	1,916
(5) Care of vacant buildings	905
Total b(iii)	6,812
Total (b)	1,54,048
(c) Establishments	1,95,236
(d) Tools and plants	40,294
Total Head H	29,78,786
I.—Non-effective charges	3,479

XXXVII and 49—Marine.

Under these heads are included the transactions of the Royal Indian Marine Department.

Revenue.

The main items of revenue occur under the heads 'Dockyard Services and Supplies', which represents (1) receipts on account of work done by the Royal Indian Marine for other departments, Local Governments, and the Royal Navy; (2) other items of which the main portion is due to adjustment of coal profits and (3) sale proceeds of vessels and stores.

Expenditure.

The main headings of expenditure are enumerated in the Abstract Account No. 76-B. These do not call for any detailed explanation.

The expenditure debited in the Home Accounts is mainly on account of (1) an annual contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, (2) Marine stores, and (3) Pensions and Furlough Allowances of the Royal Indian Marine Service.

No. 76A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1924.

RECEIPTS IN INDIA.	₹
Recoveries on account of Dockyard Supplies and Services to Provincial Governments, etc.	6,71,991
Hire of vessels	2,40,658
Sale proceeds of vessels and Stores	8,07,764
Other items	7,34,067
Recoveries on account of Indian Service Family Pensions	18,887
TOTAL RECEIPTS	24,73,367

No. 76B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1924.

			₹	₹
General Supervision and Accounts:				
Allowance to Naval Commander-in-Chief on the Indian Station			9,166	
Director of the Royal Indian Marine			1,46,313	
Marine Audit Establishment			2,10,358	
				3,65,837
Marine Survey				1,26,513
Miscellaneous Shore Establishment				1,00,659
	Kidderpore.	Bombay.		
Dockyards:	₹	₹		
Commander of the Yard's Department	...	78,476		
Chief Constructor's Department	...	1,27,001		
Chief Engineer's Department	...	1,30,667		
Marine Store Officer's Department	...	1,16,277		
Electrical Engineer's Department	...	29,732		
Dockyard Dispensary	...	6,847		
Wages of Artificers and Labourers	...	7,15,860		
Miscellaneous expenses	...	14,765		
Care and Maintenance Party, Kidderpore	2	...		
Dockyard Police Force	...	1,27,892		
TOTAL	2	13,47,517		13,47,519
Salaries and Allowances of Officers and men afloat:—			₹	
Pay of Officers and Warrant Officers			4,99,627	
Pay of men			6,23,031	
Miscellaneous charges			1,42,008	
			12,64,666	
CHARGES IN ENGLAND: *Secretary of State.*		£		
Royal Indian Marine Furlough pay		19,491		
Converted into Rs. at £1 = Rs. 10			1,94,908	
Exchange on ditto			89,088	
		Total		15,48,662
Victualling of officers and men employed afloat:—			₹	
Provisions and money allowances in lieu thereof			4,19,903	
Purchase of water for Royal Indian Marine vessels			34,763	
		Total		4,54,666
		Carried over		39,43,856

No. 76B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1924—*contd.*

				R
			Brought forward .	39,43,856
Marine Stores and Coal :—			R	
CHARGES IN INDIA.				
Stores and coal for Royal Indian Marine			14,80,403	
Stores and coal unallocated (stock)			12,566	
		Total . .	14,92,969	
CHARGES IN ENGLAND.				
High Commissioner.		£		
Stores for India		68,717		
Ditto converted into Rs. at £1=Rs. 10			6,87,174	
Exchange on ditto			3,24,676	
		Total . .		25,04,819
Purchase and Hire of ships and vessels :—				
Purchase of ships and vessels				18,945
Miscellaneous :—				
CHARGES IN INDIA.			R	
Freight on Europe Stores			8,064	
Piloting and towing of Royal Indian Marine Ships			34,139	
Passage and conveyance of officers and men			38,906	
Repairs, etc., to Royal Indian Marine Ships at out-stations . .			34,628	
Supplies to His Majesty's Ships of War in Indian Seas . . .			—4,120	
Miscellaneous items			6,00,191	
		Total .	7,11,808	
CHARGES IN ENGLAND.				
Secretary of State.		£		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc. . .		100,040		
Expenditure in connection with surplus war vessels acquired from the Admiralty		5,613		
Miscellaneous expenditure		1,730		
	Total	107,383		
Ditto converted into Rs. at £1=Rs. 10 .			10,73,835	
Exchange on ditto			4,86,774	
		Total . .		22,72,417
Non-effective charges :—			R	
Charges in India			1,08,086	
CHARGES IN ENGLAND.				
Secretary of State.		£		
Royal Indian Marine Retired Pay		54,532		
Indian Navy Retired Pay		687		
	Total	55,219		
Ditto converted into Rs. at £1=Rs. 10 . . .			5,52,191	
Exchange on ditto			2,54,111	
		Total . .		9,14,388
		TOTAL MARINE CHARGES .		96,54,425
		CHARGES IN INDIA .		59,91,668
		CHARGES IN ENGLAND .		25,08,108
		EXCHANGE .		11,54,649
		TOTAL CHARGES AS ABOVE .		96,54,425

XXXVIII and 50—Military Works.

The buildings, roads and other works required for purposes of the Army and the defence of India and the receipts connected therewith are dealt with under this head which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure. Prior to 1906-7, the Military Engineer Services formed an integral part of the Public Works Department.

2. The details of receipts are exhibited in Account No. 77. The different varieties of Military Engineer Services of a capital nature are exhibited in Account No. 77-B., while expenditure on the repairs and maintenance of these works and other miscellaneous charges which are not of a capital nature are shown in Account No. 77C.

No. 77.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1923-24.

HEADS OF REVENUE.	No. of items.	Engineer in Chief.	Delhi Province.	MADRAS.		Bombay.	Bengal.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
				Madras Proper.	Coorg.										
		R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rents of buildings	1	12,88,697	1,018	...	9	1,709	272	600	1,884	5,877	2,729	966	402	454	13,04,617
,, furniture	2	24,769	...	...	...	...	...	...	...	...	...	...	...	...	24,769
Sales of buildings	3	50,53,627	...	...	...	—4,115	...	500	...	6,425	88	...	...	...	50,56,525
,, furniture	4	61,096	...	...	...	510	...	2,471	145	...	1	...	...	1	64,224
,, tools and plant	5	28,749	...	...	...	7	...	...	...	2,422	...	...	...	...	31,178
,, produce	6	8,770	...	...	...	175	...	4,042	...	112	...	15	...	...	13,114
,, old materials	7	2,07,801	...	...	...	...	11	91	37	3,452	46	...	...	502	2,11,940
Value of materials received from old buildings	8	88,464	...	...	...	...	...	5½	...	2,834	48	...	...	18	91,369
Unclaimed deposits	9	18,636	...	...	...	...	...	...	...	...	...	...	...	...	18,636
Electric current recoveries	10	5,85,113	65	...	...	...	...	...	...	...	97	...	...	...	5,85,275
Recoveries on account of water-supply	11	3,59,295	...	...	2	1,485	...	...	...	36	100	...	...	32	3,60,950
Fines, refunds and miscellaneous	12	2,53,897	7,648	...	...	27,893	...	15	25	5,880	1,621	24	...	136	2,97,134
TOTAL		79,78,914	8,726	...	11	27,664	283	7,724	2,091	27,038	4,730	1,005	402	1,143	80,59,731

No. 77-A—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY ENGINEER SERVICES during the Year 1923-24.

HEADS OF EXPENDITURE.	Engineer-in-Chief.	Delhi Province.	Madras.		Bombay.		Bengal.	Port Blair.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
			Madras Proper.	Coorg.	Bombay Proper.	Military Accommodation Scheme.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Works (Capital Expenditure No. 77 B)	2,17,15,163	5,99,094	2	214	45,730	19,80,675	460	...	360	5,766	59,171	4,743	62,625	...	1,31,139	2,46,05,082
Standing charges (Recurring expenditure No. 77-C)	1,52,96,404	8,975	1,974	1,199	1,26,298	1,713	57,182	5,233	5,498	33,860	1,45,454	22,222	5,588	3,108	24,603	1,57,39,311
Establishment (No. 77-D)	59,14,222	49,711	1,068	428	39,865	2,20,483	11,240	1,295	1,823	11,388	41,136	6,025	15,841	794	52,006	63,67,295
Tools and Plant	1,96,813	8,135	39	76	1,933	1,239	865	73	164	1,028	1,693	407	1,372	139	4,068	2,18,044
Suspense	—33,48,265	—1,34,621	...	...	...	3,490	...	...	...	...	...	...	...	...	...	—34,79,396
Total	3,97,74,337	5,31,294	3,083	1,917	2,13,826	22,07,600	69,747	6,601	7,785	52,042	2,47,454	33,397	85,396	4,041	2,11,816	4,34,50,336
Deduct—Contributions.	*58,000*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*58,000*
,, Receipts taken in reduction of Expenditure.	...	...	...	...	...	*22,07,600*	...	...	...	...	...	...	...	...	...	*22,07,600*
Total	3,97,16,337	5,31,294	3,083	1,917	2,13,826	...	69,747	6,601	7,785	52,042	2,47,454	33,397	85,396	4,041	2,11,816	4,11,84,736
Deduct—English Cost of Stores	*9,12,236*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*9,12,236*
NET INDIA—MILITARY ENGINEER SERVICES.	3,88,04,101	5,31,294	3,083	1,917	2,13,826	...	69,747	6,601	7,785	52,042	2,47,454	33,397	85,396	4,041	2,11,816	4,02,72,500

	Secretary of State.	High Commissioner.	TOTAL.	
CHARGES IN ENGLAND—				
	£	£	£	
Furlough Pay of personnel of the Royal Engineers	15,550	...	15,550	
Stores for India	...	54,496	54,496	
Leave and Deputation Salaries	...	1,966	1,966	
Miscellaneous.—Final payments to Temporary Engineers, Military Engineer Services	...	230	230	
TOTAL CHARGES IN ENGLAND £	15,550	56,692	72,242	
Do. converted into Rs. at £1 = Rs. 10			...	7,22,414
Exchange on ditto			...	3,24,869
TOTAL CHARGES MILITARY ENGINEER SERVICES			...	4,13,19,783

No. 77-B.—CLASSIFIED ABSTRACT of EXPENDITURE on MILITARY ENGINEER SERVICES—WORKS during the year ended 31st March 1924.

HEADS OF EXPENDITURE.	Engineer-in-Chief.	Delhi Province.	MADRAS.		BOMBAY.		Bengal.	Port Blair.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
			Madras Proper.	Coorg.	Bombay Proper.	Military Accommodation Scheme.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
I.—Officers' quarters and messes	9,47,892	24,355	...	...	...	5,58,479	...	...	...	...	...	230	...	...	...	15,30,956
II.—Accommodation for fighting troops and Auxiliary services:—																
British troops	13,09,751	—1,445	...	...	...	...	...	...	...	...	...	158	...	...	...	13,08,464
Indian troops	37,93,327	...	...	...	...	3,99,355	...	...	...	...	...	4,020	...	...	1,21,502	43,13,204
Miscellaneous accommodation	15,39,832	...	...	...	...	10,22,827	...	...	...	...	24,161	139	...	...	..	25,86,959
Auxiliary Force	1,00,702	...	...	...	...	...	...	...	...	...	...	...	29,165	...	9,637	1,30,504
Indian Territorial Force	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	67,43,612	—1,445	...	...	...	14,22,182	...	...	...	...	24,161	4,547	20,165	...	1,31,139	83,44,131
III.—Hospitals:—																
British	2,90,567	64,684	...	...	...	...	...	...	...	...	...	...	...	...	...	3,55,251
Indian	74,746	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74,746
Total	3,65,313	64,684	...	...	...	...	...	...	...	...	...	...	...	...	...	4,29,997
IV.—Ancillary Services:—																
Depôts and Factories	12,81,718	...	...	...	35,048	14	...	...	...	...	...	153	3,465	...	...	13,20,298
Training and Educational Institutions	2,56,319	1,41,932	...	...	...	...	...	...	...	...	...	...	...	...	...	3,98,251
Marine, including Admiralty Buildings	1,72,586	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,72,58;

Remount Department Buildings	69,167	...	...	...	...	...	...	...	...	...	3	...	...	...	...	69,170
Farms Department Buildings	23,764	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,764
Total	18,03,554	1,41,932	...	...	35,048	14	...	...	...	...	3	153	3,465	...	...	19,84,169
V.—General Works—																
Water supply	14,86,658	3,41,178	...	...	465	...	...	...	...	...	...	...	...	...	...	18,28,301
Drainage and Sanitation	60,537	2,180	...	...	...	...	...	...	...	...	...	...	...	...	...	62,717
Electric Installations	11,32,373	14,757	...	...	—9,826	...	...	...	...	...	2,927	...	...	...	...	11,40,231
Ice Plants	17,894	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,894
Roads in Cantonment	13,624	3,732	...	...	...	...	...	...	...	...	...	...	...	...	...	17,356
Total	27,11,086	3,61,847	...	...	—9,361	...	...	...	...	...	2,927	...	...	...	...	30,66,499
VI.—Special Works—																
Roads outside Cantonments including encamping grounds and rest-houses	61,60,692	...	...	...	...	...	...	...	...	...	...	...	—2,708	...	...	61,57,984
Railway including sidings and platforms and ropeways	—7,216	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—7,216
Mobilization Works	61,402	...	...	...	...	...	...	...	...	...	...	...	...	...	...	61,402
Defences	4,96,723	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,96,723
Total	67,11,601	...	...	...	...	...	...	...	...	...	...	...	—2,708	...	...	67,08,893
VII.—Land Acquisition	2,06,863	...	...	...	...	...	...	...	...	...	4,256	...	41,703	...	...	2,52,822
VIII.—Capital expenditure on furniture and equipment	2,58,019	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,58,019
IX.—Minor Works	19,67,223	7,721	2	214	20,043	...	460	...	300	5,766	27,824	43	...	...	...	20,29,596
GRAND TOTAL—WORKS	2,17,15,163	5,99,094	2	214	45,730	19,80,675	460	...	300	5,766	59,171	4,743	62,625	...	1,31,139	2,46,05,082

No. 77C.—CLASSIFIED ABSTRACT ACCOUNT of EXPENDITURE on MILITARY ENGINEER SERVICES—STANDING CHARGES during the year ended 31st March 1924.

HEADS OF EXPENDITURE.	Engineer-in-Chief.	Delhi Province.	MADRAS.		BOMBAY.		Bengal.	Port Blair.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
			Madras Proper.	Coorg.	Bombay Proper.	Military Accommodation Scheme.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
X.—Repairs and Renewals :—																
Buildings	46,77,737	7,448	1,578	330	24,458	1,243	14,824	4,885	2,029	19,745	64,831	6,992	3,270	2,732	6,948	48,39,050
Roads	30,94,084	...	...	...	18,030	...	7,162	...	3,547	5,131	6,967	4 366	2,163	345	6,062	31,47,857
Furniture	10,17,704	...	...	...	1,099	...	...	348	...	3,412	2,881	...	...	...	495	10,25,939
Miscellaneous not included under the previous heads, *e.g.*, rifle ranges, drains, landing grounds, etc.	7,05,286	...	396	869	3,153	470	604	...	1,123	360	12,324	2,702	128	...	9,840	7,37,255
Total	94,94,811	7,448	1,974	1,199	46,740	1,713	22,590	5,233	6,699	28,648	87,003	14,060	5,561	3,077	23,345	97,50,101
XI.—Maintenance of installations including working expenses :—																
Water supply	21,64,476	...	...	...	77,300	...	1,876	...	...	1,099	1,485	4,419	...	...	1,217	22,51,872
Electrical	21,83,212	1,527	...	...	...	...	17,040	...	...	...	22,374	740	...	...	...	22,24,893
Ice-making and refrigeration	1,33,964	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,33,964
Miscellaneous	26,040	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26,040
Total	45,07,692	1,527	...	...	77,300	...	18,916	...	...	1,099	23,859	5,159	...	...	1,217	46,36,769
XII.—General charges :—																
Rents for hired buildings	2,90,785	...	...	...	336	...	...	...	...	...	30,998	1,237	...	...	30	3,23,386
Payments on account of compensation for quarters	1,50,370	...	...	...	745	...	...	...	42	3,090	...	323	27	...	...	1,54,597
Rates and Taxes	2,63,322	...	...	...	...	...	15,434	...	...	...	3,502	371	...	...	11	2,82,640
Railway sidings and platforms	2,19,647	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,19,647
Rent for land	1,90,537	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,90,537
Care of vacant buildings	1,79,240	...	...	...	1,177	...	242	...	...	1,023	92	1,072	...	31	...	1,82,877
Total	12,93,901	...	...	...	2,258	...	15,676	...	42	4,113	34,592	3,003	27	31	41	13,53,684
GRAND TOTAL	1,52,96,404	8,975	1,974	1,199	1,26,298	1,713	57,182	5,233	6,741	33,860	1,45,454	22,222	5,588	3,108	24,603	1,57,40,554
Deduct—Outlay from contributions	...	...	...	...	...	...	...	...	*1,243*	...	...	...	...	...	...	*1,243*
NET TOTAL STANDING CHARGES	1,52,96,404	8,975	1,974	1,199	1,26,298	1,713	57,182	5,233	5,498	33,860	1,45,454	22,222	5,588	3,108	24,603	1,57,39,311

No. 77-D.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY ENGINEER SERVICES—ESTABLISHMENT during the year ended 31st March 1924 with the Percentage it bears to the Total Outlay on Works and Standing Charges.

HEADS OF EXPENDITURE.	Engineer-in-Chief.	Delhi Province.	MADRAS.		BOMBAY.		Bengal.	Port Blair.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
			Madras Proper.	Coor.	Bombay Proper.	Military Accommodation Scheme.										
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ESTABLISHMENT.																
Permanent	60,66,486	...	...	...	...	...	...	...	...	425	...	...	...	...	...	60,66,911
Temporary	15,80,708	...	...	...	...	...	...	210	...	324	...	...	...	...	...	15,81,242
Unallocated Expenditure	—11,02,672	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—11,02,672
Total	65,44,522	...	...	...	...	...	...	210	...	749	...	...	...	...	...	65,45,481
Add—Charges by other Departments.	19,399	49,711	1,068	428	39,865	2,20,483	11,240	1,085	1,823	10,639	41,136	6,025	15,811	794	52,006	4,71,513
Deduct—Charges to other Departments.	*6,49,699*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*6,49,699*
TOTAL INDIA	59,14,222	49,711	1,068	428	39,865	2,20,483	11,240	1,295	1,823	11,388	41,136	6,025	15,811	794	52,006	63,67,295
Add—Leave Allowance, etc., paid in England.	2,60,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,60,000
TOTAL ESTABLISHMENT CHARGES—MILITARY ENGINEER SERVICES.	61,74,222	49,711	1,068	428	39,865	2,20,483	11,240	1,295	1,823	11,388	41,136	6,025	15,811	794	52,006	66,27,295
Percentage of Total Establishment on Total Works and Standing Charges as shown in Account No. 77-A.	16·68	8·18	54·05	30·29	23·17	11·12	19·50	24·75	31·44	28·74	29·10	22·34	23·18	25·55	33·39	16·43

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Section L.—Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Major Head Total. Central.	Provincial.
				₹	₹
Contributions to the Central Government by Provincial Governments.	78	Contributions to the Central Government by Provincial Governments.	466	+9,20,00,000	—9,20,00,000
Miscellaneous Adjustments between Central and Provincial Governments.	79	Miscellaneous Adjustments, etc. . .	469	—36,44,060	+36,44,060
		Total .		+8,83,55,940	—8,83,55,940

The nomenclature of this Section was altered with effect from 1922-23 from ' Contributions and Assignments between Central Government and Provincial Governments ' to ' Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments ' in view of the abolition of Provincial assignments on account of Income Tax in terms of revised Rule 15 of the Devolution Rules (see Note under Income Tax).

This Section which replaces the adjusting head " Transfers between Central and Provincial revenues " comprises two separate major heads, *viz.* :—

(*i*) Contributions to the Central Government by Provincial Governments.

(*ii*) Miscellaneous adjustments between Central and Provincial Governments.

Under the former head are recorded the fixed contributions payable by the Provincial Governments to the Central Government under Rule 18 of the Devolution Rules. These transfers are varied only under the terms of the Devolution Rules. The second head is confined to miscellaneous adjustments between the Central and the Provincial Governments in respect of services rendered by the one to the other or voluntary contributions by Provincial to Central, which cannot conveniently be exhibited under the appropriate service heads.

2. In these accounts, transfers between the Central and Provincial Governments are shown as *plus* and *minus* entries on the receipt side, as the transactions represent a *transfer* of revenue from one Government to another. This method of exhibition differs from that followed in the purely Central and Provincial accounts published in their respective Budgets in which the figures are exhibited as receipts and payments.

No. 78—ACCOUNT of CONTRIBUTIONS to the CENTRAL GOVERNMENT by PROVINCIAL GOVERNMENTS during the year 1923-24. (*a*)

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R
Contributions to provide for the deficiency of Central Revenue as compared with Central Expenditure.	3,48,00,000	56,00,000	(*b*)	2,40,00,000	1,75,00,000	64,00,000	22,00,000	15,00,000	9,20,00,000
TOTAL CONTRIBUTIONS TO THE CENTRAL GOVERNMENT	3,48,00,000	56,00,000	...	2,40,00,000	1,75,00,000	64,00,000	22,00,000	15,00,000	9,20,00,000

(*a*) The expenditure under this head is wholly "Reserved."

(*b*) Contribution remitted for three years commencing from 1922-23.

No. 79—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year 1923-24.

[Credits + Debits—to Provincial Revenues.]

	R	R
Government of Madras.		
Central to Provincial.		
In connection with the provincialisation of the Lawrence Memorial School, Ootacamund	3,40,000	
Towards the cost of the appointment of a Scientific Officer to assist the planting Industries in Southern India.	2,345	
To cover the excess debit to the head—"6—Excise" in the Home Accounts for 1921-22 on account of leave salaries of officers of the combined Salt and Excise Department	6,416	
On account of Income Tax assignments of 1921-22	5,65,069	
TOTAL	9,14,830	
Provincial to Central (Reserved.)		
On account of cost of training of Forest probationers in England	46,876	
Net Central to Provincial		+8,67,954
Government of Bombay.		
Central to Provincial.		
On account of Income Tax assignments of 1922-23	13,49,585	
Readjustment of the cost of training of Forest Probationers in England during 1921-22	4,665	
In respect of interest on the securities belonging to the Gujerat College	14,667	
On account of the famine fodder operations of 1918-19	14,00,472	
TOTAL	27,69,389	
Provincial to Central (Reserved).		
On account of Income Tax assignments of 1921-22	679	
Transferred.		
On account of cost of training of Forest probationers in England	4,557	
TOTAL	5,236	
Net Central to Provincial		+27,64,153
Net total Carried over		+36,32,137

No. 79.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year 1923-24.

[Credits + Debits—to Provincial Revenues.]

	R	R
Net Total Brought forward		+36,32,137
Government of Bengal.		
Central to Provincial.		
Readjustment of the cost of special training in America of Mr. J. C. M. Gardner	12,110	
On account of readjustment of the cost of training of Forest probationers in England during 1921-22	3,431	
TOTAL	15,541	
Provincial to Central (Reserved.)		
On account of cost of training of Forest probationers in England	2,458	
On account of rent of Premises No. 9, Hare Street, Calcutta	9,550	
TOTAL	12,008	
Net Central to Provincial		+3,533
Government of United Provinces.		
Central to Provincial.		
On account of the cost of the maintenance of the United Provinces Soldiers' Board	21,217	
On account of readjustment of the cost of training of Forest probationers in England during 1921-22	18,895	
TOTAL	40,112	
Provincial to Central (Reserved.)		
On account of the cost of the training of Forest probationers in England	24,752	
On account of Income-Tax transactions of 1922-23	2,504	
TOTAL	27,256	
Net Central to Provincial		+12,856
Government of Punjab.		
Central to Provincial.		
On account of Income-Tax transactions of 1922-23	5,859	
Provincial to Central (Reserved.)		
On account of cost of training of Forest probationers in England	5,324	
Net Central to Provincial		+535
Government of Burma.		
Central to Provincial.		
On account of the readjustment of the cost of training of Forest probationers in England during 1921-22	7,644	
Provincial to Central (Reserved.)		
On account of the cost of training of Forest probationers in England	12,101	
On account of Income Tax transactions of 1921-22	8,192	
TOTAL	20,293	
Net Provincial to Central		—12,649
Net Total Carried over		+36,36,412

No. 79.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL REVENUES during the year 1923-24.

[Credits + Debits—to Provincial Revenues.]

	R	R
Net Total Brought forward		+36,36,412
Government of Bihar and Orissa.		
Central to Provincial.		
In connection with the establishment of the High school and Girls' school at Pusa	7,500	
On account of readjustment of cost of training of Forest probationers in England during 1921-22	8,479	
TOTAL	15,979	
Provincial to Central.		
Grant-in-aid towards the hospital attached to the Agricultural Research Institute at Pusa (*Transferred.*)	1,400	
On account of cost of training of Forest probationers in England (*Reserved*)	30,547	
On account of Income-tax transactions of 1921-22 and 1922-23 (*do.*)	582	
TOTAL	32,529	
Net Provincial to Central		—16,550
Government of Central Provinces and Berar.		
Central to Provincial.		
On account of readjustment of cost of training of Forest probationers in England during 1921-22	24,323	
Provincial to Central (Reserved)		
On account of cost of training of Forest Probationers in England	3,592	
Net Central to Provincial		+20,731
Government of Assam.		
Central to Provincial.		
On account of Income-tax transactions of 1922-23	357	
On account of readjustment of cost of training of Forest probationers in England during 1921-22	4,214	
TOTAL	5,971	
Provincial to Central (Reserved).		
On account of cost of training of Forest service probationers in England	1,604	
Net Central to Provincial		+3,467
NET ASSIGNMENTS FROM CENTRAL TO PROVINCIAL		+36,44,060

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-24.

Section M.—Extraordinary Items.

Revenue Rs. 2,59,65,851. **Expenditure Rs. 3,40,96,207.**

Major Head.	Number of Account.	Detail of Accounts.	Page.	Amount of each Account. Major head Total. Revenue.	Amount of each Account. Major head Total. Expenditure.
				Rs.	Rs.
Extraordinary Receipts . . .	79A	Receipts . .	472	2,59,65,851	...
Extraordinary Payments . .	79B	Expenditure . .	472	...	3,40,96,207
		Total .		2,59,65,851	3,40,96,207

This Section with the two major heads 'XL—Extraordinary Receipts' and '52—Extraordinary Payments' has been opened for the first time in the Accounts for 1923-24 for the record of special receipts and charges of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. Receipts of a capital nature connected with expenditure already debited to a capital head are, however, recorded by deduction from expenditure debited under that head.

No. 79A.—ACCOUNT of EXTRAORDINARY RECEIPTS CREDITED TO REVENUE during the year 1923-24.

REVENUE.	Madras.	Bombay.	TOTAL.
CENTRAL GOVERNMENT.	₹	₹	₹
RECEIPTS IN INDIA.			
Sale proceeds of German reparation dyes appropriated to Revenue	4,93,440	13,82,523	18,75,963
TOTAL RECEIPTS IN INDIA	4,93,440	13,82,523	18,75,963
RECEIPTS IN ENGLAND.			
Secretary of State.			
Portion of earnings of Enemy Ships appropriated to Revenue	£ 1,675,000		
Do. converted into Rs. at £1=Rs. 10			1,67,50,000
Exchange on Do.			73,39,888
TOTAL EXTRAORDINARY RECEIPTS			2,59,65,851

No. 79B.—ACCOUNT of EXTRAORDINARY PAYMENTS CHARGED AGAINST REVENUE during the year 1923-24.

EXPENDITURE.		Expenditure during the year.
		₹
CENTRAL GOVERNMENT.		
CHARGES IN ENGLAND.		
Secretary of State.	£	
Advances for the purpose of the Persian Government transferred from Suspense	2,367,270	
Expenditure in connection with the Military Commission to Persia, Do.	3,482	
TOTAL CHARGES IN ENGLAND	2,370,752	
Do. converted into Rs. at £1=Rs. 10		2,37,07,519
Exchange on Do.		1,03,88,688
TOTAL EXTRAORDINARY PAYMENTS		3,40,96,207

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1923-1924.

Public Works Establishment and Tools and Plant.

Expenditure Rs. 5,53,70,601.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					R
Public Works Establishment	80	Expenditure	477	...	4,93,77,226
Public Works Tools and Plant (Ordinary) . .	81	,, ...	479	...	59,93,375
					5,53,70,601

Establishment and Tools and Plant charges in the Public Works Department and the method of distribution thereof among the various major heads.

Establishments employed by the Public Works Department are generally joint establishments employed on works charged under two or more major heads. The establishment charges of a Public Works division or office are in the first instance recorded under a single major head under which the division or office is classified for the purpose. At the end of the year they are distributed amongst the various accounts which record the expenditure of the Public Works Department in proportion to the works expenditure under each head affected. Any special establishment, however, which is wholly employed on a work is entirely charged to that work and is not included in these *pro rata* calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation, navigation, etc., works and assessment, etc., of connected revenue, is charged direct to the Irrigation revenue account.

2. Similar remarks apply also to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, *i.e.*, tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project, is treated as a direct charge to the work or project concerned.

No. 80.—ABSTRACT ACCOUNT of EXPENDITURE on ESTABLISHMENT of the PUBLIC to the total expenditure

PARTICULARS.	INDIA GENERAL.						BALUCHISTAN.	NORTH-WEST FRONTIER PROVINCE.	MADRAS.		BOMBAY.	Serial No.
	India General.	Military Engineer-in-Chief.	Permanent Capital Works, Delhi.	Delhi Province.	Viceregal Estates.	Total.			Madras Proper.	Coorg.		
Establishment.		R	R	R	R	R	R	R	R	R	R	
Chief Engineer	...	...	1,64,629	...	...	1,64,629	...	...	3,60,257	...	3,95,171	1
Special Officers	72,865	...	6,63,443	9,299	...	7,45,607	...	...	1,19,276	...	4,14,241	2
Superintending Engineer	...	...	72,762	...	...	72,762	...	56,324	2,94,048	...	6,42,352	3
Executive Establishment	...	...	3,70,897	...	49,924	4,20,821	49,922	3,05,054	31,69,706	66,050	54,78,631	4
Medical Establishment	...	...	52,709	...	...	52,709	...	10,213	4,307	...	11,882	5
Special Survey Establishment	...	...	...	...	...	...	...	...	...		...	6
Special Revenue Establishment	...	...	...	759	...	759	....	2,06,677	...	...	2,30,170	7
Non-Gazetted and Miscellaneous Establishment.	...	...	8,38,757	...	...	8,38,757	...	...	...	...	...	8
TOTAL ESTABLISHMENT	72,865	...	21,63,197	10,058	49,924	22,96,044	49,922	5,78,268	39,47,594	66,050	71,72,447	9
Add—Charges by other Departments, etc.	1,19,005	3,43,320	...	1,98,634	...	6,60,959	1,62,570	5,15,137	1,76,663	...	3,54,461	10
Deduct—Charges to other Departments, etc.	*43*	...	*2,84,032*	...	..	*2,84,075*	*10,289*	*37,907*	*2,04,465*	*1,377*	*10,00,097*	11
GRAND TOTAL	1,91,827	3,43,320	18,79,165	2,08,692	49,924	26,72,928	2,02,203	10,55,498	39,19,792	64,673	65,26,811	12
Distribution of the Grand Total above.												
Irrigation, Navigation, etc.—												
Capital	...	...	...	...	...	...	9,706	33,493	3,06,692	...	21,87,793	13
Revenue (Working Expenses)	...	...	...	...	...	...	24,732	4,84,109	9,30,889	...	14,43,222	14
Works for which no Capital Accounts are kept.	...	...	...	...	...	...	7,608	82,799	9,15,480	1,713	4,32,765	15
Civil Works, Central	1,91,827	3,43,320	...	2,08,692	49,924	7,93,763	1,60,157	4,55,097	22,945	62,960	67,892	16
Civil Works, Provincial	...	...	...	...	...	...	...	...	16,55,529	...	15,84,494	17
Civil Works not charged to Revenue	...	...	...	...	...	...	...	...	88,307	...	8,10,645	18
New Capital at Delhi	...	...	18,79,165	...	...	18,79,165	...	...	...	...	...	19
TOTAL	1,91,827	3,43,320	18,79,165	2,08,692	49,924	26,72,928	2,02,203	10,55,498	39,19,792	64,673	65,26,811	20
Works and Repairs.												
Irrigation, Navigation, etc.—												
Capital	...	...	...	...	...	...	31,768	75,949	7,29,036	...	71,24,248	21
Revenue (Working Expenses)	...	...	...	...	...	...	27,430	3,25,118	22,24,132	...	30,03,900	22
Works for which no Capital Accounts are kept.	...	...	...	...	...	...	3,338	15,285	21,74,441	5,844	18,53,380	23
Civil Works, Central	...	37,83,283	...	19,68,071	3,48,408	60,99,762	7,47,618	34,24,982	1,14,087	2,13,605	4,86,981	24
Civil Works, Provincial	...	...	...	...	...	...	...	...	45,21,785	...	75,65,334	25
Civil Works not charged to Revenue	...	...	...	...	...	...	...	...	2,92,708	...	57,01,199	26
New Capital at Delhi	...	...	1,35,02,471	...	...	1,35,02,471	...	...	...	...	...	27
TOTAL WORKS AND REPAIRS	...	37,83,283	1,35 02,471	19,68,071	3,48,408	1,96,02,233	8,10,154	38,41,334	1,00,56,184	2,19,449	2,57,35,042	28
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS. (a)	...	9·07	13·92	10·60	14·33	13·64	24·96	27·48	38·98	29·47	25·36	29

(a) NOTE:—The percentages are necessarily higher in those provinces where

WORKS DEPARTMENT during the year ended 31st March 1924, with the percentage it bears on WORKS and REPAIRS.

Serial No.	BENGAL.			UNITED PROVINCES.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	Federated Shan States	TOTAL.
	Bengal Proper.	Viceregal Estates.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces Proper.	Central India.	Hyderabad.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	4,16,603	..	...	5,22,514	...	7,06,834	3,97,828	2,48,745	2,08,388	...	...	1,63,033	32,570	36,16,572
2	37,409	..	...	2,25,988	...	4,40,503	3,78,916	45,818	...	...	...	1,399	...	24,09,157
3	3,69,862	...	...	4,41,257	59,602	10,12,319	5,89,737	2,63,808	4,07,137	57,520	...	18,533	...	42,85,261
4	18,41,261	...	26,287	45,82,812	1,28,553	75,40,032	40,15,760	13,21,177	19,92,040	67,868	15,026	8,41,223	2,65,980	3,21,28,203
5	9,267	...	...	59,051	...	2,25,316	2,091	1,888	4,072	205	...	8,204	...	3,89,205
6	...	...	...	1,581	4,743	6,39,806	...	...	...	...	...	...	...	6,46,130
7	2,65,857	...	...	12,52,713	2,574	29,63,077	4,94,017	6,55,621	1,87,956	...	...	...	...	62,59,421
8	...	...	...	...	...	...	...	...	...	...	...	...	...	8,38,757
9	29,40,259	...	26,287	70,85,916	1,95,472	1,35,27,887	58,78,349	25,37,057	27,99,593	1,25,593	15,026	10,32,392	2,98,550	5,05,72,706
10	1,84,642	15,554	...	4,75,082	35,067	17,43,262	1,72,131	84,401	80,500	...	...	—1,129	17,009	46,76,309
11	*2,27,194*	...	*1,415*	*6,99,930*	*68,045*	*22,55,182*	*4,33,501*	*3,79,498*	*25,256*	*1,446*	*406*	*78,827*	*1,768*	*57,10,678*
12	28,97,707	15,554	24,872	68,61,068	1,62,494	1,30,15,967	56,16,979	22,41,960	28,54,887	1,24,147	14,620	9,52,436	3,13,791	4,95,38,337
13	4,08,270	...	...	15,26,285	...	21,59,167	1,29,834	16,047	7,12,646	...	...	...	...	74,89,933
14	2,80,109	...	...	32,61,673	36,780	74,27,013	7,57,995	9,53,952	5,97,563	...	...	...	...	1,61,98,037
15	5,15,544	...	...	2,49,131	4,743	14,50,839	7,90,471	1,13,476	2,45,092	...	...	17,785	40	48,27,436
16	1,44,026	15,554	24,872	56,073	1,20,971	1,76,234	29,324	22,106	3,781	1,24,147	14,620	58,939	...	23,53,461
17	15,49,758	...	...	16,28,019	...	17,75,177	39,09,355	11,36,379	12,95,755	...	...	8,75,712	3,13,751	1,57,23,929
18	...	...	...	1,39,887	...	27,537	...	...	...	...	...	...	...	10,66,376
19	...	...	...	...	...	...	...	...	...	...	...	...	...	18,79,165
20	28,97,707	15,554	24,872	68,61,068	1,62,494	1,30,15,967	56,16,979	22,41,960	28,54,887	1,24,147	14,620	9,52,436	3,13,791	4,95,38,337
21	62,46,932	...	...	82,47,629	...	65,68,804	5,34,049	25,283	17,10,902	...	...	...	...	3,12,94,550
22	6,30,588	...	...	19,92,546	58,337	71,35,782	12,09,802	7,09,461	4,00,866	...	...	...	...	1,77,17,962
23	14,03,649	...	...	51,633	1,743	2,88,470	16,67,244	2,18,010	1,84,102	...	...	49,285	3,966	79,20,390
24	7,00,870	79,764	54,741	1,78,384	4,10,410	11,80,936	1,12,744	93,762	14,719	3,94,282	64,914	1,66,460	...	1,45,39,021
25	75,25,777	...	...	51,81,072	...	64,94,719	1,49,11,526	48,45,795	46,81,181	...	...	24,26,737	16,70,776	5,98,24,702
26	...	...	...	4,45,018	...	1,14,113	...	...	...	...	...	...	...	65,53,033
27	...	...	...	...	...	...	...	...	...	...	...	...	...	1,35,02,471
28	1,65,07,816	79,764	54,741	1,60,96,282	4,70,490	2,17,82,824	1,84,35,365	58,92,261	69,91,770	3,94,282	64,914	26,42,482	16,74,742	15,13,52,129
29	17·55	19·50	45·44	42·62	34·54	59·75	30·47	38·05	40·83	31·49	22·52	36·04	18·74	32·73

Irrigation revenue is mainly collected by the Irrigation establishment.

No. 81.—DETAILED ACCOUNT of EXPENDITURE on Ordinary TOOLS and PLANT of the PUBLIC during the year

PARTICULARS.	INDIA GENERAL.					Baluchistan.	North-West Frontier Province.	MADRAS.		Bombay.	Serial No.
	Military Engineer-in-Chief.	Permanent Capital Works, Delhi.	Delhi Province.	Viceregal Estates.	Total.			Madras Proper.	Coorg.		
	R	R	R	R	R	R	R	R	R	R	
New Supplies.											
Scientific Instruments and Drawing Materials.	...	3,404	...	...	3,404	543	...	2,281	...	1,17,076	1
Plant and Machinery	...	4,12,521	550	...	4,13,071	896	...	17,067	...	1,64,031	2
Tools	...	...	...	...	...	146	...	17,291	1,774	1,68,384	3
Navigation Plant	...	...	...	...	...	...	...	1,526	...	11,661	4
Camp-equipage	...	...	...	...	...	...	...	...	...	1,27,731	5
Live-stock	...	...	...	...	...	...	...	957	...	2,212	6
Office Furniture	...	5,689	...	...	5,689	215	...	6,362	...	1,34,958	7
Miscellaneous	...	60,412	...	...	60,412	...	4,682	...	...	...	8
TOTAL NEW SUPPLIES	...	4,82,026	550	...	4,82,576	1,600	4,682	45,424	1,774	7,26,053	9
Repairs and carriage	...	1,19,473	43,992	496	1,63,961	1,488	...	67,202	10,383	2,86,291	10
TOTAL CHARGES	...	6,01,499	44,542	496	6,46,537	3,288	4,682	1,12,626	12,157	10,12,344	11
Add—Charges by other Departments, etc.	38,532	—13,622	10,881	2,012	37,803	10,128	35,553	...	...	63,317	12
TOTAL	38,532	5,87,877	55,423	2,508	6,84,340	13,416	40,235	1,12,626	12,157	10,75,661	13
Deduct—Charges to other Departments, etc.	...	...	*550*	...	*550*	*692*	...	*771*	*129*	*66,530*	14
GRAND TOTAL	38,532	5,87,877	54,873	2,508	6,83,790	12,724	40,235	1,11,855	12,028	10,09,131	15
Distribution of the Grand Total above.											
Irrigation, Navigation, etc.—											
Capital	...	...	...	...	...	6	369	6,891	...	5,17,566	16
Revenue (Working Expenses)	...	...	...	...	...	2,682	4,239	23,367	...	37,864	17
Works for which no Capital Accounts are kept.	...	...	...	...	...	—92	74	20,209	318	25,615	18
Civil Works, Central	38,532	...	54,873	2,508	95,913	10,128	35,553	634	11,710	3,859	19
Civil Works, Provincial	...	...	...	...	...	...	...	58,146	...	3,65,918	20
Civil Works not charged to Revenue.	...	...	...	...	...	...	...	2,608	...	58,309	21
New Capital at Delhi	...	5,87,877	...	...	5,87,877	...	...	...	...	...	22
TOTAL AS IN THE ABOVE	38,532	5,87,877	54,873	2,508	6,83,790	12,724	40,235	1,11,855	12,028	10,09,131	23

WORKS DEPARTMENT and its distribution to Heads of the FINANCE AND REVENUE ACCOUNTS ending 31st March 1924.

Serial No.	BENGAL.			UNITED PROVINCES.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	Shan State Federation.	TOTAL.
	Bengal Proper.	Viceregal Estates.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces Proper.	Central India.	Hyderabad.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	6,847	48	...	20,017	724	1,78,219	27,558	1,923	5,405	...	...	...	1,784	3,65,829
2	52,969	470	...	1,54,255	1,815	3,88,320	2,29,362	30,855	43,615	18,442	...	21,204	995	15,37,307
3	36,634	588	281	91,213	1,698	1,33,887	36,337	9,368	44,609	2,177	203	12,709	4,036	5,61,335
4	2,165	...	...	2,746	...	36,622	8,93,207	6,323	...	...	...	...	...	9,54,250
5	195	...	...	22,044	...	83,417	13,922	276	—25	...	...	...	...	2,47,560
6	4	...	...	7,731	...	12,088	4,699	761	...	...	...	80	...	28,532
7	5,833	...	...	12,215	346	43,326	17,419	6,602	2,863	...	...	222	2,332	2,38,382
8	...	...	...	...	...	...	...	...	...	...	...	...	...	65,094
9	1,04,647	1,106	281	3,10,221	4,583	8,75,879	12,22,504	56,108	96,467	20,619	203	34,315	9,147	39,98,289
10	1,27,442	283	60	1,63,368	10,314	2,11,551	5,41,894	83,208	1,67,753	6,657	275	40,507	10,123	18,92,760
11	2,32,089	1,389	341	4,73,589	14,897	10,87,430	17,64,398	1,39,316	2,64,220	27,276	478	74,722	19,270	58,91,049
12	1,502	1,196	...	...	1,558	...	540	3,349	351	...	...	...	...	1,55,297
13	2,33,591	2,585	341	4,73,589	16,455	10,87,430	17,64,938	1,42,665	2,64,571	27,276	478	74,722	19,270	60,46,346
14	*5,978*	...	*3*	*9,945*	*3,314*	—51,476	*7,642*	*2,694*	*1,241*	*274*	*12*	*4,672*	...	*52,971*
15	2,27,613	2,585	338	4,63,644	13,141	11,38,906	17,57,296	1,39,971	2,63,330	27,002	466	70,050	19,270	59,93,375
16	43,897	...	...	2,13,094	...	7,75,756	25,916	2,344	35,263	...	...	...	...	16,21,102
17	5,866	...	...	56,834	1,513	2,31,573	63,452	31,615	11,702	...	...	...	...	4,70,707
18	28,056	...	...	1,463	45	—11,084	11,72,039	9,547	4,785	...	...	1,287	...	12,52,262
19	12,437	2,585	338	5,007	11,583	5,038	3,747	1,802	664	27,002	466	4,348	...	2,32,814
20	1,37,357	...	...	1,74,754	...	1,35,573	4,92,142	94,663	2,10,916	...	...	64,415	19,270	17,53,154
21	...	...	...	12,492	...	2,050	...	...	...	...	...	...	...	75,459
22	...	...	...	...	...	...	...	...	...	...	...	...	...	5,87,877
23	2,27,613	2,585	338	4,63,644	13,141	11,38,906	17,57,296	1,39,971	2,63,330	27,002	466	70,050	19,270	59,93,375

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1923-24.

Sections N. to W.—Debt, Deposits, and Advances.

Receipts, Rs. 7,03,83,87,853. Disbursements, Rs. 6,74,46,15,321.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.
		CENTRAL GOVERNMENT.		R	R
N. Public Debt	82	Statement of Public Debt	485	1,09,01,51,776	91,34,51,236
	82B	Statement of Utilisation of Debt	489	...	...
O. Unfunded Debt	83	Special Loans	491	...	23,027
,,	84	Treasury Notes	491	...	...
,,	85	Deposits of Service Funds	492	10,85,821	18,17,474
,,	86	Post Office cash certificates	492	6,90,79,231	1,61,80,728
,,	86	Savings Bank Deposits	495	25,49,14,653	20,90,51,915
P. Deposits and Advances	88	Deposits of Local Funds	497	21,41,25,.69	21,28,32,205
,,	90	Deposits of Branch Line Companies	501	1,52,391	2,92,694
,,	89	Deposits of Sinking Funds for Central Loans	499	73,69,702	37,80,029
,,	89	Sinking Fund Investment Account	500	...	35,82,696
,,	89A	Other Sinking Fund Deposits	500	3,25,104	...
,,	94	Exchange on Remittance Account	510	3,07,89,179	...
,,	App. A	Gold Standard Reserve	...	1,23,86,63,427	1,23,86,95,596
,,	App. A	Paper Currency Reserve	...	45,23,04,294	42,25,32,032
,,	93	Departmental and Judicial Deposits	503	77,95,40,788	78,84,67,093
,,	Appendix A.	Advances	...	14,17,81,844	11,23,78,036
,,	Appendix A.	Suspense Accounts	...	5,21,93,412	4,60,34,267
,,	Appendix A.	Miscellaneous	...	1,04,94,162	2,12,33,384
Q. Loans and Advances by the Central Government	95	Advances, Repayments, and Balances	512	41,14,410	44,39,340
S. Loans between Central and Provincial Governments	82	Receipts and Payments	485	2,15,93,443	12,28,05,246
T. Remittances	App. A.	Ditto ditto	...	2,04,97,36,807	2,05,68,03,947
V. Balance of Provincial Governments	App. A	Balances of Provincial Governments	...	5,50,80,660	1,82,94,568
W. Cash Balance	99	Opening and Closing Balances	529	35,78,00,112	41,52,04,768
		TOTAL CENTRAL		6,82,53,01,995	6,60,79,00,281
		PROVINCIAL GOVERNMENTS.			
N. Public Debt	82A	Statement of Public Debt	488	1,91,97,100	...
P. Deposits and Advances	87	Famine Insurance Fund	496	1,59,94,419	28,89,461
,,	89	Sinking Funds for Provincial Loan	499	14,13,277	...
,,	App.	Other Appropriation for reduction or avoidance of debt	...	1,28,333	...
,,	89A	Other Sinking Fund Deposits	500	303	...
,,	89	Sinking Fund Investment Account	499	...	14,12,197
,,	App. A	Suspense Accounts	...	2,577	7,272
,,	,,	Miscellaneous	...	...	39
R. Loans and Advances by Provincial Governments.	96	Advances, Repayments and Balances	518	5,35,44,604	11,08,12,628
S. Loans between Central and Provincial Governments.	82A	Ditto ditto	488	12,28,05,246	2,15,93,443
V. Balances of Provincial Governments	10&11	Opening and closing balances	34&35	...	...
		TOTAL PROVINCIAL		21,30,85,858	13,67,15,040
		TOTAL CENTRAL AND PROVINCIAL		7,03,83,87,853	6,74,46,15,321

Section N.—Public Debt.

Section S.—Loans between Central and Provincial Governments.

The Public Debt of India may be treated under the following heads :—

(*a*) The debt of the Central Government.
(*b*) The debt of the several Provincial Governments.
(*c*) The classification of the debt.

The Public Debt of the Central Government.

The Public Debt of the Central Government is divided in the accounts into two classes :—(*a*) Permanent Debt and (*b*) Floating Debt. 'Permanent Debt' includes all debt, which at the time when it is raised has a currency of more than 12 months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature such as treasury bills and ways and means advances from the Imperial Bank or the Gold standard reserve with a currency of not more than 12 months. Prior to 1921-22, short-term loans of five years or less including the purely floating debt in the form of treasury bills and ways and means advances were classed as 'Temporary Debt.'

3. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1923-24, the rupee loans bearing interest amounted in round figures to Rs. 4,10 crores and the sterling loans to £264 million, or a total interest bearing debt of Rs. 6,74 crores, the sterling figures being converted into rupees at the rate of rupees ten per pound. There is besides a small balance of debt, not bearing interest amounting to Rs. 60,67,463 which represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue.

4. Funds are also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on these is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not therefore included in the Public Debt of the Government of India. The funds raised in this manner amounted at the end of the year 1923-24 to £39,329,548. (See Account No. 25-A.)

5. Rule 3 of the Local Government (Borrowing) Rules framed under the Government of India Act, confers on the Central Government such powers as may be necessary to secure the co-ordination of public issues of the several Governments in India and to minimise the disadvantages of competition between the various borrowing authorities. In such cases and also where a Local Government has not the advantage of a borrowing market of its own, the Central Government generally comes to the assistance of the Local Governments by the grant of loans and advances from its own resources. These loans, etc., are deducted from the total Central Debt in Account No. 82 and are shown as Provincial debt in Account No. 82-A.

Public Debt of Provincial Governments.

6. The Public Debt of the Provincial Governments consists of two sections, *viz.*—

(*a*) Loans raised in the open market.
(*b*) Loans and advances by the Central Government. (See paragraph 5 above.)

Under the borrowing powers conferred on them by Section 30 (1A) of the Government of India Act, 1919, the Local Governments are now empowered to raise loans in the open market, a privilege which was, prior to the Reforms, reserved by the Government of India. The purposes for which and the conditions under which loans may be raised by Local Governments are laid

down in the Local Government (Borrowing) Rules. Up to the end of 1923-24 only three Local Governments, *viz.*, the Governments of Bombay, the United Provinces and the Punjab raised loans in the open market in exercise of these new powers.

The head " Loans and Advances by the Central Government " includes besides the loans granted by the Central Government after the inauguration of the Reforms Scheme (see paragraph 5 above) the very substantial sums on account of Irrigation Capital outlay incurred by the Central Government to the end of 1920-21 and the unredeemed portion of the Provincial Loan Account, the former of which hitherto figured as Irrigation Debt of the Central Government. The Devolution Rules prescribe the gradual redemption of the liabilities involved in the Provincial Loan Account.

With a view to systematising the arrangements for administering the advances made by the Central to Provincial Governments, it has been decided to establish a Central Fund called the " Provincial Loans Fund " from 1st April 1925, out of which all advances granted by the Government of India to Provincial Governments will in future be made. The accounting arrangements that will be necessitated by the establishment of the Fund are under consideration.

Classification of Public Debt.

7. The bulk of the debt of India has been raised for the construction of Railways and Irrigation Works, the yield of which normally exceeds the interest payable on the corresponding portion of the debt. Accordingly the debt of India was prior to 1921-22, classified in the Finance and Revenue Accounts as (1) Railway Debt, (2) Irrigation Debt and (3) Other Debt, to which two other divisions were added in recent years, *viz.*, (4) New Capital at Delhi and (5) Bombay Development Loan. Of the above, items (4) and (5) cannot strictly be regarded as separate divisions of the Public Debt as no interest has hitherto been charged to the accounts of these projects in respect of the capital expended thereon. On the other hand, new divisions have come into existence owing to the application for the first time of borrowed funds to capital expenditure in the Telegraph Department and to capital works undertaken by Provincial Governments in exercise of the borrowing powers conferred on them under the Reforms Scheme. The statement regarding classification of debt has therefore been recast so as to show in respect of each Government :—

(1) The total debt.
(2) The expenditure debited to the capital accounts of Commercial Departments.
(3) The excess of (1) over (2), known as " Ordinary Debt ".

The calculation of the figures of capital debited to Commercial Departments is shown in account No. 82-B, that relating to Railways, which is rather complicated, being detailed in the foot-note (*a*) to the account.

The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, irrespectively of whether it has been financed by loans raised by Government or otherwise. The following are the sources apart from loans from which such capital outlay is financed :—

(1) Ordinary Revenue.
(2) Surplus cash balances.
(3) Savings Bank deposits.
(4) Net receipts under deposits and advances.

Till the abolition of the Famine Insurance Grant of £1 million on the introduction of the Reforms Scheme, the portion of the grant which was not devoted to outlay on relief measures and on protective works was also utilised for the construction of productive works.

8. It follows from the foregoing explanation that ordinarily the funds devoted to capital expenditure in any year exceed the money raised for the purpose, and that the actual method explained above of calculating the amount of debt utilised for Commercial Departments results in a gradual increase of this amount and an equivalent decrease in the unproductive debt corresponding roughly to the extent to which funds raised otherwise than by borrowing are devoted to capital outlay on commercial undertakings. The operation is reversed in years in which, owing to unfavourable financial conditions, funds obtained by loans are used in the ordinary disbursements of Government.

No. 82.—ACCOUNT of PUBLIC DEBT of the GOVERNMENT of INDIA showing the ADDITIONS to, and DISCHARGE of DEBT, during the Year ended 31st March 1924, and the amount of DEBT at the commencement and close of the Year.

IN INDIA.

	Amount, 1st April 1923.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1924.
LOANS BEARING INTEREST.							
Permanent Debt.							
6 per cent. Bonds, 1927	R 27,38,19,300	2,500	...	27,38,21,800	...	...	R 27,38,21,800
6 „ „ 1932	19,49,00,000	...	...	19,49,00,000	...	...	19,49,00,000
6 „ „ 1931	11,30,75,300	...	...	11,30,75,300	...	...	11,30,75,300
6 „ „ 1930	29,28,26,200	3,000	...	29,28,29,200	...	...	29,28,29,200
6 „ „ 1926	37,89,75,900	...	...	37,89,75,900	...	...	37,89,75,900
5½ „ War Bonds, 1928	25,46,32,900	...	...	25,46,32,900	32,300	...	25,46,00,600
5½ „ „ 1925	3,71,00,300	...	...	3,71,00,300	1,400	...	3,70,98,900
5 „ Bonds, 1933	...	14,17,72,200	...	14,17,72,200	...	...	14,17,72,200
5 „ War Loan, 1929-47	23,07,96,675	...	...	23,07,96,675	(h) 41,07,300	...	22,66,89,375
5 „ Loan of 1945-55	18,49,04,200	9,79,77,400	...	28,28,81,600	...	...	28,28,81,600
4½ „ Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 „ Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 „ Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 „ Gwalior Loan of 1887	14,00,000	...	...	14,00,000	12,00,000	...	2,00,000
4 „ Conversion Loan of 1916-17	9,90,01,200	...	...	9,90,01,200	...	...	9,90,01,200
3½ „ Loan of 1842-43	20,90,73,700	...	3,82,300	20,94,56,000	...	15,01,400	20,79,54,600
3½ „ „ 1854-55	28,89,17,257	...	6,14,300	28,95,31,557	2,936	26,69,700	28,68,58,921
3½ „ „ 1865	34,06,20,400	...	64,81,100	34,71,01,500	...	8,13,700	34,62,87,800
3½ „ „ 1879	3,40,00,300	...	8,900	3,40,09,200	...	3,05,700	3,37,03,500
3½ „ „ 1900-1901	31,97,01,600	...	23,82,300	32,20,83,900	...	35,47,700	31,85,36,200
3 „ „ 1896-97	6,43,56,250	...	...	6,43,56,250	...	12,01,700	6,31,54,550
TOTAL PERMANENT DEBT IN INDIA	3,34,78,01,482	23,97,55,100	98,68,900	3,59,74,25,482	53,43,936	1,00,39,900	3,58,20,41,646
Floating Debt.							
Treasury Bills:—							
Issued to Public	21,58,90,000	6,63,15,000	...	28,22,05,000	26,09,85,000	...	2,12,20,000
Issued to Paper Currency Reserve	49,65,00,000	55,25,00,000	...	1,04,90,00,000	55,25,00,000	...	49,65,00,000
Loans from the Imperial Bank of India	...	5,00,00,000	...	5,00,00,000	5,00,00,000	...	...
TOTAL FLOATING DEBT IN INDIA	71,23,90,000	66,88,15,000	...	1,38,12,05,000	86,34,85,000	...	51,77,20,000
TOTAL DEBT IN INDIA BEARING INTEREST	4,06,01,91,482	90,85,70,100	98,68,900	4,97,86,30,482	86,88,28,936	1,00,39,900	4,09,97,61,646
LOANS NOT BEARING INTEREST.							
5½ per cent. War Bonds, 1920	17,65,750	...	...	17,65,750	4,29,475	...	13,36,275(f)
5½ „ „ 1921	19,17,175	...	...	19,17,175	6,36,625	...	12,80,550(f)
5½ „ „ 1922	30,45,925	...	...	30,45,925	17,17,725	...	13,28,200(f)
5½ „ „ 1923	1,57,57,925	...	...	1,57,57,925	1,50,51,575	...	7,06,350(f)
4 „ Terminable Loan of 1915-16	2,80,18,700	...	...	2,80,18,700	2,66,15,700	...	14,03,000(f)
4 „ Muttra-Hathras Light Railway Debenture Loan	1,800	...	...	1,800	...	...	1,800
4 „ Cawnpur-Achneyra Railway Debenture Loan	900	...	...	900	...	...	900
4 „ Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway	4,600	...	...	4,600	...	...	4,600
4 „ Stock Notes issued in 1882-83 and accounted for as follows:—			...				
In Madras	788	...	...	788	...	...	788
„ Bombay	2,475	...	...	2,475	...	...	2,475
„ Bengal	1,600	...	...	1,600	...	...	1,600
„ United Provinces	538	...	...	538	200	...	338(f)
„ Punjab	587	...	...	587	...	...	587
TOTAL DEBT in INDIA NOT BEARING INTEREST	5,05,18,763	...	...	5,05,18,763	4,44,51,300	...	60,67,463
TOTAL DEBT IN INDIA	4,11,07,10,245	90,85,70,100	(c) 98,68,900	5,02,91,49,245	91,32,80,236	(c) 1,00,39,900	4,10,58,29,109

	1st April 1923.	31st March 1924.
	Rs.	Rs.
Debt bearing Interest:		
In India	4,06,01,91,482	4,09,97,61,646
In England	2,42,63,14,964	2,63,80,06,511
Debt not bearing Interest:		
In India	5,05,18,763	60,67,463
In England	...	...
	6,53,70,25,209	6,74,38,35,620
	6,48,65,06,446	6,73,77,68,157
	5,05,18,763	60,67,463
	6,53,70,25,209	6,74,38,35,620

IN ENGLAND.

LOANS BEARING INTEREST.

Permanent Debt.

		£	£	£	£	£	£	£
India 7 per cent. Stock		4,004,474	...	..	4,004,474		(c) 2,043,957	1,960,517
India 5½ ,, ,,		22,192,206	...	...	22,192,206	(a) 321,747 / (b) 111,005	...	21,759,454
India 4½ ,, ,,		20,000,000	20,000,000	...	40,000,000	...	...	40,000,000
India 3½ ,, ,,		88,974,593	...	..	88,974,593	...	...	88,974,593
India 3 ,, ,,		71,301,524	...	(c) 4,087,914	75,389,438	...	...	*75,389,438*
India 2½ ,, ,,		*11,539,986*	...	...	11,539,986	...	...	11,539,986
East Indian Railway Debenture Stock 4½ per cent.		1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 ,,		348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ ,,		425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.		2,701,450	...	...	2,701,450	...	...	2,701,450
Liability for British Government 5 per cent. War Loan (1929—47) taken over by India		19,707,948	...	...	19,707,948	(g) 442,050	...	19,265,898
TOTAL PERMANENT DEBT IN ENGLAND	£	242,631,497	(j) 20,000,000	4,087,914	266,719,411	874,802	2,043,957	263,800,652
TOTAL DEBT IN ENGLAND CONVERTED INTO Rs AT £1=R10	R	2,42,63,14,964	20,00,00,000	4,08,79,138	2,66,71,94,102	87,48,022	2,04,39,569	2,63,80,06,511
TOTAL PUBLIC DEBT OF THE GOVERNMENT OF INDIA	R	6,53,70,25,209	1,10,85,70,100	5,07,48,038	7,69,63,43,347	92,20,28,258	3,04,79,469	6,74,38,35,620
DEDUCT—LOANS RAISED ON BEHALF OF PROVINCIAL GOVERNMENTS—*See* Account No. 82 A.	R	(i) *87,43,93,209*	*12,28,05,246*	...	*99,71,98,455*	*2,15,93,443*	...	*97,56,05,012*
NET DEBT OF THE CENTRAL GOVERNMENT	R	5,66,26,32,000	98,57,64,854	5,07,48,038	6,69,91,44,892	90,04,34,815	3,04,79,469	5,76,82,30,608 (d)

Sinking Funds created pursuant to Section 51 of Acts 42 and 43, Vict. Cap. 206, and Section 2 (a) of Acts 44 and 45, Vict. Cap. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43, Vict. Cap. 43, 44 and 45, Vict. Cap. 53, and 48 and 49, Vict. Cap. 25, in redemption of liabilities charged on the Revenues of India:

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Loan (Rs. 1,06,750 at 2s. the rupee)	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED	7,577,025	80,765	541,055	67,713	4,911,621	13,178,179
India Debt purchased and cancelled to 31st March 1923:						
India 7, 5½, 4, 3½, 3 and 2½ per cent. Stocks	4,199,777	22,145	287,425	14,355	2,478,687	7,002,389
(a) **India Debt purchased and cancelled during the year ended 31st March 1924:**						
India 5½ per cent. Stock purchased with £70,918, being the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	37,904	227	3,269	137	28,139	69,676
India 5½ per cent. Stock purchased with £ 256,288, being the interest on the amounts standing to the credit of the Funds	151,549	800	10,410	514	88,798	252,071
INDIA DEBT PURCHASED AND CANCELLED	4,389,230	23,172	301,104	15,006	2,595,624	7,324,136
Balance of India Debt issued as above outstanding on 31st March 1924:						
India 3½ per cent. Stock (*) 8,053,946						
India 3 per cent. Stock (†) —1,180,575						
India 3½ per cent. (formerly 4 per cent.) Rupee Debt 10,675						
India 2½ per cent. stock (‡) —262,822						
India 7 per cent. stock (**) —214,535						
India 5½ per cent. Stock (**) —552,646	3,187,795	57,593	239,951	52,707	2,315,997	5,854,043

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sums towards the redemption of Debt incurred in excess of money raised thereby, *viz.*:

	Money.	Stock.
	£	£
India 5½ per cent. stock	112,934	111,005

(c) £2,043,957 India 7 per cent. stock converted into £4,087,914 India 3 per cent. stock during the year in accordance with the terms of the issue.
(d) For distribution of this figure between Railways, Posts and Telegraphs, Irrigation and Ordinary Debt, see Account No. 82B.
(e) Difference is due to transactions in connection with the conversion of 3 per cent. loans into 3½ per cent. loans.
(f) Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1924 are due to subsequent adjustments made in the accounts.
(g) Represents cancellation by Sinking Fund payment of a portion of the liability for British Government 5 per cent. War Loan taken over.
(h) Discharge due to the purchase and cancellation of Debt by the operation of the Depreciation Fund.
(i) Differs from last year's closing balance by reason of correction since made.
(j) Differs from the amount shown in Account No. 7 owing to the adoption of a new system of discount adjustment in respect of the 5½ and the 4½ per cent. sterling loans. Under this system the nominal value of debt created is shown in this account and the actual cash receipts are credited in Account No 7 the difference representing discount being written off to the Revenue Account by a series of book adjustments extending over the currency of the loans. A sum of £158,168 has been charged off on this account to "Interest" by credit to "Permanent Debt" in the accounts for 1923-24, *vide* footnote (a) under Account No. 7, page 26.

(*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.
(**) India 7 and 5½ per cent. Stock having been purchased and cancelled instead of India 3½ per cent Stock.

No. 82A.—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS showing the ADDITIONS TO, and DISCHARGE of DEBT during the year ended 31st March 1924, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

—	Amount, 1st April 1923.	Additions to Debt.	Total.	Debt Discharged.	Amount, 31st March 1924.
	R	R	R	R	R
Government of Madras.					
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account.	90,85,882	...	90,85,882	9,50,000	81,35,882
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	8,75,25,746	...	8,75,25,746	...	8,75,25,746
Other Loans and Advances	(a) 1,76,29,010	61,24,546	2,37,53,556	36,18,606.	2,01,34,950
TOTAL DEBT OF THE GOVERNMENT OF MADRAS .	11,42,40,638	61,24,546	12,03,65,184	45,68,606	11,57,96,578
Government of Bombay.					
Loans raised in open Market.					
6½ per cent. Bombay Development Loan . . .	9,38,93,300	...	9,38,93,300	...	9,38,93,300
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account.	(b) 2,77,40,219	...	2,77,40,219	29,00,000	2,48,40,219
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	8,90,60,548	...	8,90,60,548	...	8,90,60,548
Other Loans and Advances	(a) 11,45,19,738	10,25,21,000	21,70,40,738	63,000	21,69,77,738
TOTAL LOANS AND ADVANCES BY THE GOVERNMENT OF INDIA.	(b) 23,13,20,505	10,25,21,000	33,38,41,505	29,63,000	33,08,78,505
TOTAL DEBT OF THE GOVERNMENT OF BOMBAY .	32,52,13,805	10,25,21,000	42,77,34,805	29,63,000	42,47,71,805
Carried over .	9,38,93,300	...	9,38,93,300	...	9,38,93,300
	34,55,61,143	10,86,45,546	45,42,06,689	75,31,606	44,66,75,083

(a) Differs from the closing balance on 31st March 1923 by reason of correction since made.
(b) Last year's closing balance reduced by Rs. 4,63,061 on account of the readjustment of the balance of Provincial Advance and Loan Account on 31st March 1921.

No. 82A.—ACCOUNT of PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS showing the ADDITIONS TO, and DISCHARGE of DEBT during the year ended 31st March 1924, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

—	Amount, 1st April 1923.	Additions to Debt.	Total.	Debt Discharged.	Amount, 31st March 1924.
	₹	₹	₹	₹	₹
Brought forward	9,38,93,300	...	9,38,93,300	...	9,38,93,300
	34,55,61,143	10,86,45,546	45,42,06,689	75,31,606	44,66,75,083
Government of Bengal.					
Loans and Advances by the Government of India.					
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	1,18,21,132	...	1,18,21,132	...	1,18,21,132
Other Loans and Advances	99,82,236	...	99 82,236	4,34,783	95,47,453
TOTAL DEBT OF THE GOVERNMENT OF BENGAL	2,18,03,368	...	2,18,03,368	4,34,783	2,13,68,585
Government of United Provinces.					
Loans raised in open Market.					
6 per cent. United Provinces Development Loan	4,19,98,800	...	4,19,98,800	...	4,19,98,800
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account.	2,46,13,212	...	2,46,13,212	25,00,000	2,21,13,212
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	12,19,45,487	...	12,19,45,487	...	12,19,45,487
Other Loans and Advances	...	1,03,89,700	1,03,89,700	...	1,03,89,700
TOTAL LOANS AND ADVANCES BY THE GOVERNMENT OF INDIA.	14,65,58,699	1,03,89,700	15,69,48,399	25,00,000	15,44,48,399
TOTAL DEBT OF THE GOVERNMENT OF THE UNITED PROVINCES.	18,85,57,499	1,03,89,700	19,89,47,199	25,00,000	19,64,47,199
Government of Punjab.					
Loans raised in open Market.					
6½ per cent. Punjab Bonds, 1933	...	1,91,97,100	1,91,97,100	...	1,91,97,100
Loans and Advances by the Government of India.					
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	(a) 21,86,77,762	...	21,86,77,762	...	21,86,77,762
Other Loans and Advances	(a) 2,32,40,000	...	2,32,40,000	1,00,38,166	1,32,01,834
TOTAL LOANS AND ADVANCES BY THE GOVERNMENT OF OF INDIA.	24,19,17,762	...	24,19,17,762	1,00,38,166	23,18,79,596
TOTAL DEBT OF THE GOVERNMENT OF PUNJAB	24,19,17,762	1,91,97,100	26,11,14,862	1,00,38,166	25,10,76,696
Carried over	13,58,92,100	1,91,97,100	15,50,89,200	...	15,50,89,200
	75,58,40,972	11,90,35,246	87,48,76,218	2,05,04,555	85,43,71,663

(a) Differs from the closing balance on 31st March 1923 by reason of correction since made.

No. 82A.—ACCOUNT of PUBLIC DEBT of the Several PROVINCIAL GOVERNMENTS showing the ADDITIONS TO, and DISCHARGE of DEBT during the year ended 31st March 1924, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Additions to Debt.	TOTAL.	Debt Discharged.	Amount 31st March 1924.
	R	R	R	R	R
Brought forward	13,58,92,100	1,91,97,100	15,50,89,200	...	15,50,89,200
	75,58,40,972	11,90,35,246	87,48,76,218	2,05,04,555	85,43,71,663
Government of Bihar and Orissa.					
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account	61,36,182	...	61,36,182	4,98,499	56,37,683
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	5,98,20,716	...	5,98,20,716	...	5,98,20,716
Other Loans and Advances	20,00,000	7,00,000	27,00,000	...	27,00,000
TOTAL DEBT OF THE GOVERNMENT OF BIHAR AND ORISSA	6,79,56,898	7,00,000	6,86,56,898	4,98,499	6,81,58,399
Government of the Central Provinces and Berar.					
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account	83,16,999	...	83,16,999	4,62,056	78,54,943
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	3,71,61,089	...	3,71,61,089	...	3,71,61,089
Other Loans and Advances	38,50,000	30,70,000	69,20,000	1,28,333	67,91,667
TOTAL DEBT OF THE GOVERNMENT OF THE CENTRAL PROVINCES	4,93,28,088	30,70,000	5,23,98,088	5,90,389	5,18,07,699
Government of Assam.					
Loans and Advances by the Government of India.					
Other Loans and Advances	12,67,251	...	12,67,251	...	12,67,251
TOTAL DEBT OF THE GOVERNMENT OF ASSAM	12,67,251	...	12,67,251	...	12,67,251
Grand Total	**1,01,02,85,309**	**14,20,02,346**	**1,15,22,87,655**	**2,15,93,443**	**1,13,06,94,212**
SUMMARY.					
Total Loans raised in open market	**13,58,92,100**	**1,91,97,100**	**15,50,89,200**	...	**15,50,89,200**
Total Loans and Advances by the Government of India	**87,43,93,209**	**12,28,05,246**	**99,71,98,455**	**2,15,93,443**	**97,56,05,012**
Grand Total	**1,01,02,85,309**	**14,20,02,346**	**1,15,22,87,655**	**2,15,93,443**	**1,13,06,94,212** (a)

(a) For distribution of the Total Debt between Irrigation, Forest, Ordinary Debt, etc., see Account No. 82B.

No. 82B.—STATEMENT showing the UTILISATION of the PUBLIC DEBT of the SEVERAL GOVERNMENTS in INDIA during the year ended 31st March 1924.

	Reference to Accounts.	CENTRAL GOVERNMENT.	PROVINCIAL GOVERNMENTS.										GRAND TOTAL.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
		R	R	R	R	R	R	R	R	R	R	R	R
Total Debt on 31st March 1924.	82 & 82 A	5,76,82,30,608	11,57,96,578	42,47,71,805	2,13,68,585	19,64,47,199	25,10,76,696	...	6,81,58,399	5,18,07,699	12,67,251	1,13,06,94,212	6,89,89,24,820
Deduct—CAPITAL DEBITED TO COMMERCIAL DEPARTMENTS :—													
Railways	25	(a) 4,38,98,38,022	...	...	...	1,71,790	...	5,00,282	...	...	12,60,457	19,32,529	4,39,17,70,551
Posts and Telegraphs	40 A	16,64,48,126	...	...	...	...	...	...	...	...	...	...	16,64,48,126
Irrigation	33	3,42,58,927	11,34,08,508	13,07,84,499	4,10,84,341	14,89,80,632	24,69,66,599	3,49,93,771	6,09,15,015	4,66,86,962	...	82,38,20,327	85,80,79,254
Forest	21 B	...	...	6,42,569	...	3,69,542	12,483	...	...	2,10,611	2,39,970	14,75,175	14,75,175
Total Capital Debited to Commercial Departments.		4,59,05,45,075	11,34,08,508	13,14,27,068	4,10,84,341	14,95,21,964	24,69,79,082	3,54,94,053	6,09,15,015	4,68,97,573	15,00,427	82,72,28,031	5,41,77,73,106
Balance—													
Excess of total debt over capital debited to Commercial Departments (Ordinary Debt.)		(c) 1,17,76,85,533	23,88,070	29,33,44,737	...	4,69,25,235	40,97,614	...	72,43,384	49,10,126	...	35,89,09,166	(b) 1,53,65,94,699
Excess of capital debited to Commercial Departments over total debt (*d*)		...	...	...	*1,97,15,756*	...	...	*3,54,94,053*	...	...	*2,33,176*	*5,54,42,985*	*5,54,42,985*

(*a*) This amount is made up as follows :—

	R
(*i*) Capital outlay on construction of State Railways (Column 10 of Account No. 25)	4,60,19,33,213
(*ii*) *Add*—Capital charge involved in purchase of Railways, *less* portion of specific debt redeemed by the operation of Sinking Funds (Columns 2, 3 and 8, *minus* Column 10, Account No. 25 B.)	53,18,15,250
(*iii*) Deduct—*Capital Outlay on State Railways from funds contributed by companies and Indian States* (*Account No. 25C., column 3*)	*74,91,51,981*
(*iv*) *Add*—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, *less* amount (£141,678) redeemed by the operation of the Discount Sinking Fund	52,41,540
TOTAL	4,38,98,38,022

(*b*) (1) This figure is the result of taking the total debt as Rs. 6,89,89,24,820 which is the figure obtained by converting the English debt at Rs. 10 to the £. If, however, that debt be converted at Rs. 15 to the £, the figure for 'Ordinary Debt' will be about Rs. 258·7 crores.

(2) The follwing Capital Expenditure has been met from these balances :—

	R
(*i*) For New Capital at Delhi	9,56,80,242
(*ii*) For Bombay Development Scheme	8,87,48,735

(*c*) Of this Rs. 51,77,20,000 represents amount of floating Debt.

(*d*) Due to a portion of the capital debited to Commercial Departments being met from other than borrowed moneys.

Section O.—Unfunded Debt.

The term 'Unfunded Debt' in the Government accounts is applied to a number of interest bearing obligations relating to funds deposited with Government for various purposes. These are :—

Special Loans.—The bulk of the obligations recorded under this head relate to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependents. The British Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of religious or charitable character, *e.g.*, the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes.—The main item under this head relates to certain endowments for temples, the liability for which was taken over by the British Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue treasury notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these notes.

Service funds.—These represent the balances of certain funds intended for the benefit of Government servants but not under the control of Government, which are allowed to deposit their funds with Government on favourable terms as to interest. The funds of this character at present in existence are the Uncovenant Service Family Pensions Funds in Bengal and Bombay, the Madras Military Assistant Surgeon's Fund and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund though under Government control is classed under this group for the sake of convenience.

Savings Banks deposits and special accounts.—The items included under this head may be classed as follows :—

(*i*) Post Office savings banks, *i.e.*, savings banks established at Post Offices throughout the country with a view to encourage thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at a fixed rate, at present 3 per cent.

(*ii*) Post Office Cash Certificates, *i.e.*, certificates issued for money paid into Post Office, the money being returnable at the end of five years with bonus working to an average yield of about 6 per cent. per annum at compound interest. The principal is also repaid on demand at any time within the five years but without a bonus during the first year and at a bonus based on a reduced rate of yield from the second year till the maturity of the certificates.

(*iii*) State provident funds, *i.e.*, funds established for the benefit of Government servants including those of State and Companies' Railways. Deposits are compulsory for certain classes of servants and optional for others; interest on deposits is allowed at favourable rates, and in the case of railways, the deposits by the employees are supplemented by contributions from Railway funds; the accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.

(*iv*) Funds of certain provident associations (mostly under private management) which Government has consented to receive at savings banks rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bengal Christian Family Pension Fund and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance fund under Government management for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 10,000 for each life assured.

No. 83—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1924.

	Balance, 1st April 1923.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1924.
INDIA GENERAL.					
	R	R	R	R	R
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	..	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	...	41,769	...	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL	11,09,147	...	11,09,147	...	11,09,147
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	27,91,650	...	27,91,650	14,986	27,76,664
Endowments by the late King of Oudh, 3rd Loan (5 p. c.)	99,67,282	...	99,67,282	8,041	99,59,241
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL	1,46,72,735	...	1,46,72,735	23,027	1,46,49,708
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL	1,67,03,430	...	1,67,03,430	23,027	1,66,80,403

No. 84—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1924.

	Balance, 1st April 1923.	Issues in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
INDIA GENERAL.	R	R	R	R	R
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	..	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL	4,47,919	...	4,47,919	...	4,47,919

N. to W.—Debt, Deposits and Advances.

No. 85.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1924.

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Re-payments in 1923-24.	Balance, 31st March 1924.
INDIA GENERAL.	₹	₹	₹	₹	₹
Bengal Uncovenanted Service Family Pension Fund	(a)1,16,43,809	7,62,793	1,24,06,602	11,93,448	1,12,13,154
Bengal and Madras Service Family Pension Fund	(a) 9,63,227	1,08,708	10,71,935	28,760	10,43,175
TOTAL	(a)1,26,07,036	8,71,501	1,34,78,537	12,22,208	1,22,56,329
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund	(a) 12,55,279	—12,08,006	47,273	44,313	2,960
TOTAL	1,38,62,315	—3,36,505	1,35,25,810	12,66,521	1,22,59,289
MADRAS.					
Military Assistant Surgeons' Fund	3,53,817	20,982	3,74,799	15,872	3,58,927
BOMBAY.					
Uncovenanted Service Family Pension Fund	(a) 34,63,801	2,78,902	37,42,703	2,45,072	34,97,631
TOTAL INDIA	1,76,79,933	—36,621	1,76,43,312	15,27,465	1,61,15,847
ENGLAND.	£	£	£	£	£
Indian Military Widows' and Orphans' Fund	(a) —9,170	1,12,244	1,03,074	29,001	74,073

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1924.

	Balance, 1st April 1923.	Receipts in 1923-24.	Transfers.	TOTAL.	Repayments in 1923-24.	Transfers.	Balance, 31st March 1924.
POST OFFICE CASH CERTIFICATES.	₹	₹	₹	₹	₹	₹	₹
Departmental—India General	(a) 3,12,88,796	6,90,79,231	...	10,03,68,027	1,61,80,728	...	8,41,87,299
POST OFFICE SAVINGS BANK.							
Departmental—India General	23,20,03,556	18,38,94,979	...	41,58,98,535	16,80,03,661	...	24,78,94,874
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India General	1,84,557	1,71,212	...	3,55,769	23,600	...	3,32,169
DEPARTMENTAL.							
India General	(a) 5,33,59,464	1,11,41,722	...	6,45,01,186	58,88,563	...	5,86,12,623
Bombay	26,260	3,715	...	29,975	...	...	29,975
Assam	66,014	14,006	...	80,020	53,954	...	26,066
TOTAL	(a) 5,34,51,738	1,11,59,443	...	6,46,11,181	59,42,517	...	5,86,68,664
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	(a) 5,36,36,295	1,13,30,655	...	6,49,66,950	59,66,117	...	5,90,00,833
COMPANIES' RAILWAY PROVIDENT FUND.							
Departmental—India General	(a) 16,32,23,119	3,22,89,571	...	19,55,12,690	1,97,45,102	...	17,57,67,588
Carried over	48,01,51,766	29,65,94,436	...	77,67,46,202	20,98,95,608	...	56,68,50,594

(a) Differs from last year's closing balance by reason of correction since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1924—*contd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	Transfers.	TOTAL.	Re-payments in 1923-24.	Transfers.	Balance, 31st March 1924.
	₹	₹	₹	₹	₹	₹	₹
Brought forward .	48,01,51,766	29,65,94,436	...	77,67,46,202	20,98,95,608	...	56,68,50,594
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India General	38	...	...	38	38	...	...
Madras	(a) 44,301	6,580	...	50,881	...	...	50,881
Bombay	77,530	11,969	...	89,499	339	...	89,160
Bengal	1,59,326	13,855	...	1,73,181	1,800	17,311	1,54,070
United Provinces	40,762	4,912	...	45,674	427	7,353	37,894
Punjab	1,74,864	28,020	...	2,02,884	1,055	...	2,01,829
Burma	87,441	7,108	...	94,549	22,174	...	72,375
Bihar and Orissa	1,70,682	38,788	...	2,09,470	...	...	2,09,470
Central Provinces and Berar . .	79,773	10,261	...	90,034	...	...	90,034
TOTAL .	8,34,717	1,21,493	...	9,56,210	25,833	24,664	9,05,713
DEPARTMENTAL.							
India General	(a) 1,62,886	24,398	...	1,87,284	85,762	...	1,01,522
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	9,97,603	1,45,891	...	11,43,494	1,11,595	24,664	10,07,235
FOREST OFFICERS' PROVIDENT FUND.							
India General	59,123	9,165	...	68,288	19,510	...	48,778
Madras	40,206	5,758	...	45,964	2,900	...	43,064
Bombay	5,875	978	...	6,853	...	...	6,853
United Provinces	60,996	3,708	...	64,704	34,486	...	30,218
Punjab	(a) 16,407	902	...	17,309	...	...	17,309
Burma	1,34,309	31,334	...	1,65,643	853	5,982	1,58,808
Bihar and Orissa	16,268	2,220	...	18,488	...	...	18,488
Central Provinces	(a) 16,379	2,137	...	18,516	...	...	18,516
Assam	18,195	3,410	...	21,605	...	...	21,605
TOTAL FOREST OFFICERS' PROVIDENT FUND	3,67,758	59,612	...	4,27,370	57,749	5,982	3,63,639
POLICE OFFICERS' PROVIDENT FUND							
India General	(a) 24,951	600	...	25,551	25,551	...	...
Madras	(a) 47,000	7,836	...	54,836	...	...	54,836
Bombay	(a) 23,038	102	...	23,140	23,140	...	...
United Provinces	(a) 15,737	3,144	...	18,881	441	...	18,440
Punjab	(a) 14,894	1,375	...	16,269	...	...	16,269
Burma	(a) 71,809	20,963	...	92,772	25,846	11,956	54,970
Bihar and Orissa	42,764	6,910	...	49,674	11,883	...	37,791
Central Provinces	(a) 1,50,299	10,081	...	1,60,380	40,047	49,542	70,791
TOTAL POLICE OFFICERS' PROVIDENT FUND	3,90,492	51,011	...	4,41,503	1,26,908	61,498	2,53,097
Carried over .	48,19,07,619	29,68,50,950	...	77,87,58,569	21,01,91,860	92,144	56,84,74,565

*(a) Differs from the last year's closing balance by reason of correction since made.

No 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1924—*contd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	Transfers.	TOTAL.	Re-payments in 1923-24.	Transfers.	Balance, 31st March 1924.
	₹	₹	₹	₹	₹	₹	₹
Brought forward	48,19,07,619	29,66,50,950	...	77,87,58,569	21,0-,91,860	92,144	56,84,74,565
GENERAL PROVIDENT FUND. CIVIL.							
India General	(a)70,53,388	20,04,049	39,486	90,96,923	17,52,777	1,635	73,42,511
Baluchistan	1,94,510	49,497	...	2,44,007	36,739	...	2,07,268
Madras	93,02,873	21,96,187	1,159	1,15,00,219	14,25,186	...	1,00,75,033
Bombay	(a)1,09,54,113	26,10,124	...	1,35,64,237	13,78,173	...	1,21,86,064
Bengal	(a)1,05,75,575	26,99,616	17,311	1,32,92,502	12,53,474	...	1,20,39,028
United Provinces	(a)87,82,082	18,92,874	23,850	1,06,98,806	13,41,163	4,342	93,53,301
Punjab	(a) 67,91,685	14,91,684	...	82,83,369	7,97,324	...	74,86,045
Burma	51,14,345	12,28,693	25,226	63,68,264	7,48,273	...	56,19,991
Bihar and Orissa	49,88,167	11,65,864	...	61,54,031	6,19,396	...	55,34,635
Central Provinces	(a)44,38,031	10,17,488	49,542	55,05,061	5,49,007	...	49,56,054
Assam	(a)22,49,262	5,64,597	...	28,13,859	2,43,228	...	25,70,631
TOTAL CIVIL	7,04,44,031	1,69,20,673	1,56,574	8,75,21,278	1,01,44,740	5,977	7,73,70,561
DEPARTMENTAL.							
India General	(a)1,16,96,543	39,00,160	...	1,55,96,703	21,53,235	...	1,34,43,468
TOTAL G. P. FUND	8,21,40,574	2,08,20,833	1,56,574	10,31,17,981	1,22,97,975	5,977	9,08,14,029
OTHER MISCELLANEOUS PROVIDENT FUNDS.							
India General	(a)1,79,004	78,400	1,635	2,59,039	16,547	...	2,42,492
Madras	1,07,834	1,94,676	...	3,02,510	5,341	1,159	2,96,010
Bombay	1,65,662	73,675	...	2,39,338	7,100	...	2,32,238
Bengal	(a) 2,25,977	49,521	...	2,75,498	36,933	...	2,38,565
United Provinces	1,27,790	35,508	4,342	1,67,640	5,041	16,497	1,46,102
Punjab	(a)1,47,040	47,153	...	1,94,193	2,529		1,91,664
Burma	91,603	44,246	...	1,35,849	10,627	7,288	1,17,934
Bihar and Orissa	53,041	17,805	...	70,846	17,763	...	53,083
Central Provinces	(a) 8,892	3,480	...	12,372	1,000	...	11,372
TOTAL CIVIL	11,06,844	5,44,464	5,977	16,57,285	1,02,881	24,944	15,29,460
DEPARTMENTAL.							
India General	2,11,167	1,61,388	...	3,72,555	22,798	...	3,49,757
TOTAL OTHER M. P. FUND	13,18,011	7,05,852	5,977	20,29,840	1,25,679	24,944	18,79,217
CEMETERY ENDOWMENT FUND.							
India General	27,746	—201	...	27,545	...	...	27,545
North-West Frontier Province	1,723	—1,671	...	52	..	...	52
Madras	31,999	2,740	...	34,739	...	...	34,739
Bombay	86,474	2,613	...	89,087	...	...	89,087
Bengal	(a)30,490	901	...	31,391	...	...	31,391
United Provinces	62,985	2,113	...	65,098	...	...	65,098
Punjab	41,043	3,904	...	44,947	...	...	44,947
Burma	24,139	882	...	25,021	...	...	25,021
Bihar and Orissa	17,789	629	...	18,418	...	...	18,418
Central Provinces	17,900	1,162	...	19,062	...	...	19,062
Assam	7,230	405	...	7,635	...	...	7,635
TOTAL CIVIL	3,49,518	13,477	...	3,62,995	...	...	3,62,995
DEPARTMENTAL.							
India General	(a)1,45,320	4,362	...	1,49,682	...	...	1,49,682
TOTAL CEMETERY ENDOWMENT FUND	4,94,838	17,839	...	5,12,677	...	...	5,12,677
Carried over	56,58,61,042	31,83,95,474	1,62,551	88,44,19,067	22,26,15,514	1,23,065	66,16,80,488

(a) Differs from last year's closing balance by reason of correction since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1924—*concld.*

	Balance, 1st April 1923.	Receipts in 1923-24.	Transfers.	TOTAL.	Repayments in 1923-24.	Transfers.	Balance, 31st March 1924.
	₹	₹	₹	₹	₹	₹	₹
Brought forward	56,58,61,042	31,83,95,474	1,62,551	88,44,19,067	22,26,15,514	1,23,065	66,16,80,488
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India General	59,914	13,967	...	73,881	...	...	73,881
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces	8,792	1,064	...	9,856	...	...	9,856
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India General	98,901	6,612	...	1,05,513	260	39,486	65,767
INDIAN CIVIL SERVICE PROVIDENT FUND (RUPEE BRANCH).							
India General	(*a*) 2,83,292	1,40,390	...	4,23,682	47,987	...	3,75,695
Baluchistan	(*a*) 10,886	2,547	...	13,433	5,395	...	8,038
Madras	(*a*) 4,89,902	1,55,779	...	6,45,681	49,943	...	5,95,738
Bombay	(*a*) 4,92,683	1,50,528	...	6 43,211	54,679	...	5,88,532
Bengal	(*a*) 4,97,998	1,52,935	...	6,50,933	79,357	...	5,71,576
United Provinces	(*a*) 5,78,552	1,86,008	...	7,64,560	61,689	...	7,02,871
Punjab	4,60,402	1,75,564	...	6,35,966	1,10,807	...	5,25,159
Burma	4,06,755	1,39,216	...	5,45,971	49,045	...	4,96,926
Bihar and Orissa	3,03,479	1,14,287	...	4,17,766	32,133	...	3,85,633
Central Provinces and Berar	(*a*) 2,44,662	85,706	...	3,30,368	25,194	...	3,05,174
Assam	(*a*) 1,44,099	47,047	...	1,91,146	8,925	...	1,82,221
Total Civil	39,12,710	13,50,007	...	52,62,717	5,25,154	...	47,37,563
DEPARTMENTAL.							
India General	27,518	9,161	...	36,679	...	...	36,679
TOTAL INDIAN CIVIL SERVICE PROVIDENT FUND	39,40,228	13,59,168	...	52,99,396	5,25,154	...	47,74,242
TOTAL	56,99,68,877	31,97,76,285	1,62,551	88,99,07,713	22,31,40,928	1,62,551	66,66,04,234
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India General	(*a*) 32,513	48,734	...	81,247	46,561	...	34,686
HINDU FAMILY ANNUITY FUND.							
India General	59,260	1,55,245	...	2,14,505	1,75,933	...	38,572
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	—10,500	47,156	...	36,656	23,247	...	13,409
LOCAL FUND PENSION FUND.							
Bombay	(*a*) 1,65,910	36,844	...	2,02,754	12,746	...	1,90,008
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India General	(*a*) 10,288	31,502	...	41,790	25,067	...	16,723
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India General	(*a*) 2,00,07,561	36,43,520	...	2,36,51,081	16,83,376	...	2,19,67,705
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India General	—12,151	66,052	...	53,901	52,561	...	1,340
TOTAL	2,02,52,881	40,29,053	...	2,42,81,934	20,19,191	...	2,22,62,443
TOTAL INDIA	59,02,21,758	32,38,05,338	1,62,551	91,41,89,647	22,51,60,419	1,62,551	68,88,66,677
England:—	£	£	£	£	£	£	£
High Commissioner. Indian Civil Service Provident Fund (Sterling Branch).	48,652	18,856	...	67,508	7,222	...	60,286

(*a*) Differs from last year's closing balance by reason of correction since made.

No. 87—ACCOUNT of the FAMINE INSURANCE FUND for the year ended 31st March 1924.

	Balance, 1st April 1923.	Additions during the Year.					Withdrawals during the Year.				Balance, 31st March 1924.
		Unexpended Balance of Grant for the year. (See Account No. 70-A.)	Re-payment of Principal of Takavi Loans. (See Account No. 96.)	Interest Receipts. (See Accounts Nos. 44 and 96).	Recoveries of Famine Expenditure.	Total.	For Expenditure on Famine Relief. (See Account No. 70-A.)	For Constructions of Protective Irrigation and other works for the Prevention of Famine. (See Account No. 70-A.)	For the grant of Takavi Loans. (See Account No. 96.)	Total.	
	R	R	R	R	R	R	R	R	R	R	R
Government of Madras	5,62,358	6,30,791	...	26,335	20,825	6,77,951	...	...	...	...	12,40,309
„ Bombay	61,02,998	29,67,952	...	2,83,320	55,280	33,07,052	...	...	...	..	94,10,050
„ Bengal	(a)3,84,985	1,99,697	...	17,871	1,068	2,18,636	...	...	...	...	6,03,621
„ United Provinces	57,54,560	35,59,019	16,64,583	3,37,230	184	55,61,966	...	..	22,68,809	22,68,809	90,46,817
„ Punjab	(a) 3,74,309	3,80,898	...	17,368	...	3,98,266	...	...	...	...	7,72,575
„ Burma	97,358	...	...	4,317	...	4,317	17,250	...	...	17,250	84,425
„ Bihar and Orissa	22,10,588	10,57,994	84,810	1,11,407	...	12,54,211	...	...	2,05,000	2,05,000	32,59,799
„ Central Provinces and Berar	30,63,715	40,46,553	3,40,056	1,61,962	13,399	45,61,970	...	...	3,98,402	3,98,402	72,27,283
„ Assam	20,466	10,000	...	950	...	10,950	...	...	...	...	31,416
Total	(a) 1,85,71,337	1,28,52,904	20,89,449	9,61,310	90,756	1,59,94,419	17,250	...	28,72,211	28,89,461	3,16,76,295

NOTE.—For an explanation of the nature of transactions brought to account under this head, see paragraph 5 of the Note on Famine Relief and Insurance, page 358.
(a) Differs from last year's closing balance by reason of correction since made.

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1924.

This is a banking account showing the balances of Local Funds, and of such Municipalities as are allowed to bank with Government treasuries.

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Repayments in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	R
DISTRICT FUNDS.					
India General	1,16,349	3,59,456	4,75,805	3,34,616	1,41,189
North-West Frontier Province	1,35,179	9,77,483	11,12,662	8,45,619	2,67,043
Madras	65,96,028	4,24,58,750	4,90,54,778	3,93,98,241	96,56,537
Bombay	40,77,830	1,62,28,577	2,03,06,407	1,60,44,242	42,62,165
Bengal	(a) 34,95,784	1,23,14,372	1,58,10,156	1,22,07,468	36,02,688
United Provinces	(a) 48,29,642	1,79,14,599	2,27,44,241	1,87,57,528	39,86,713
Punjab	38,00,444	1,43,89,320	1,81,89,764	1,37,73,978	44,15,786
Burma	(a) 41,86,700	59,60,182	1,01,46,882	62,02,892	39,43,990
Bihar and Orissa	45,79,894	1,24,03,226	1,69,83,120	1,23,43,291	46,39,829
Central Provinces and Berar	(a) 20,33,580	65,76,419	86,09,999	60,69,801	25,40,198
Assam	(a) 6,20,662	28,79,626	35,00,288	28,35,483	6,14,805
TOTAL DISTRICT FUNDS	3,44,72,092	13,24,62,010	16,69,34,102	12,88,63,159	3,80,70,943
MUNICIPAL FUNDS.					
India General	84,073	6,45,525	7,29,598	6,15,482	1,14,116
Baluchistan	(a) 51,917	7,64,503	8,16,420	6,82,513	1,33,907
North-West Frontier Province	(a) 8,03,012	26,94,806	34,97,818	26,34,856	8,62,962
Madras	(a) 11,91,336	48,90,741	60,82,077	48,76,188	12,05,889
Bombay	11,36,560	61,25,558	72,62,118	60,25,921	12,36,197
Bengal	(a) 10,83,304	45,66,007	56,49,311	44,81,680	11,67,631
United Provinces	(a) 22,72,080	79,82,349	1,02,54,429	80,19,002	22,35,427
Punjab	46,51,056	93,29,420	1,39,80,476	1,09,98,034	29,82,442
Burma	24,91,695	47,86,977	72,78,672	53,22,939	19,55,733
Bihar and Orissa	7,41,845	25,32,688	32,74,533	25,84,516	6,90,017
Central Provinces and Berar	(a) 12,55,738	48,99,814	61,55,552	45,13,773	16,41,779
Assam	(a) 1,75,676	8,91,643	10,67,319	8,77,891	1,89,428
TOTAL MUNICIPAL FUNDS	1,59,38,292	5,01,10,031	6,60,48,323	5,16,32,789	1,44,15,534
CANTONMENT FUNDS.					
India General	(a) 6,220	15,134	21,354	13,685	7,669
North-West Frontier Province	(a) 2,92,656	7,45,894	10,38,550	7,93,497	2,45,053
Madras	3,05,489	6,65,113	9,70,602	7,01,739	2,68,863
Bombay	2,56,078	13,75,863	16,31,941	13,59,007	2,72,934
Bengal	25,823	1,33,930	1,59,753	1,40,424	19,329
United Provinces	3,70,999	13,55,044	17,26,043	13,75,103	3,50,940
Punjab	3,21,921	12,33,028	15,54,949	12,25,685	3,29,264
Burma	34,235	1,53,302	1,87,537	1,30,505	57,032
Bihar and Orissa	11,987	41,827	53,814	48,487	5,327
Central Provinces and Berar	(a) 1,20,165	6,17,887	7,38,052	5,90,662	1,47,390
Assam	6,123	23,795	29,918	25,090	4,828
TOTAL CANTONMENT FUNDS	17,51,696	63,60,817	81,12,513	64,04,784	17,07,729
OTHER FUNDS.					
India General	2,58,361	8,54,812	11,13,173	8,33,543	2,79,630
Baluchistan	(a) 1,50,411	3,79,477	5,29,888	3,24,011	2,05,877
North-West Frontier Province	(a) 1,59,245	2,02,578	3,61,823	1,76,871	1,84,952
Madras	(a) 36,79,884	82,04,102	1,18,83,986	80,38,887	38,45,099
Bombay	11,04,653	33,61,465	44,66,118	33,30,485	11,35,633
Bengal	(a) 4,50,497	18,24,638	22,74,535	17,45,499	5,29,036
United Provinces	4,64,537	9,99,740	14,64,277	9,86,600	4,77,677
Punjab	2,76,203	3,52,991	6,29,194	3,26,241	3,02,953
Burma	9,71,615	33,12,104	42,83,719	32,42,456	10,41,263
Bihar and Orissa	26,75,140	48,65,526	75,40,666	56,75,295	18,65,371
Central Provinces and Berar	(a) 9,70,275	7,63,088	17,33,363	12,22,782	5,10,581
Assam	(a) 71,860	72,990	1,44,850	78,803	66,047
TOTAL OTHER FUNDS	1,12,32,681	2,51,92,911	3,64,25,592	2,59,31,473	1,04,94,119
GRAND TOTAL	6,33,94,761	21,41,25,769	27,75,20,530	21,28,32,205	6,46,88,325

(a) Differs from last year's closing balance by reason of correction since made.

Appropriations for Reduction or Avoidance of Debt.

The credits brought to account under this head are divided into three categories :—

(*a*) Sinking Funds for Central Loans.
(*b*) „ „ for Provincial Loans.
(*c*) Other Appropriations.

2. As explained in the Note on '21—Reduction or Avoidance of Debt,' under 'Section E—Debt Services' (page 232), the heads (*a*) and (*b*) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head 'Reduction or Avidance of Debt' (see Account No. 45) and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos. 82 and 82A.

The nature of transactions under '(*c*) Other Appropriations' has been explained in the Note under '21—Reduction and Avoidance of Debt.'

Sinking Fund Investment Account.

Pending utilisation for the purposes for which the Sinking Funds have been created, the amounts standing at credit of Sinking Funds of the Central and Provincial Governments have been invested in Government of India Securities. The amounts expended in the purchase of these securities have been taken to a separate head 'Sinking Fund Investment Account' while the interest accruing from the investment has been credited to the Sinking Funds concerned.

No. 89—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March 1924, on ACCOUNT of SINKING FUNDS for CENTRAL and PROVINCIAL LOANS; and the APPLICATIONS thereof during the year.

—	Balance, 1st April 1923.	Amount appropriated from Revenue (See Account No. 45) and interest on investments, etc.	Total.	Amount expended in purchase of Securities for cancellation.	Amount invested in Government Securities.	Balance, 31st March 1924.
	R	R	R	R	R	R
Credits+Debits—						
Central Government.						
Sinking Fund for 5 per cent. War Loan 1929—47 Sinking Fund for 5 per cent. Loan of 1945—55	1,795	73,69,702	73,71,497	—37,80,029	...	35,91,468
Sinking Fund Investment Account	...	...	...	...	—35,82,696	—35,82,696 (a)
TOTAL CENTRAL GOVERNMENT	1,795	73,69,702	73,71,497	—37,80,029	—35,82,696	8,772
Provincial Governments.						
GOVERNMENT OF BOMBAY.						
Sinking Fund for 6⅓ per cent. Bombay Development Loan	19,74,546	10,86,148	30,60,694	...	...	30,60,694
Sinking Fund Investment Account	—19,76,143	...	—19,76,143	...	—10,81,619	—30,57,762 (a)
TOTAL	—1,597	10,86,148	10,84,551	...	—10,81,619	2,932
GOVERNMENT OF UNITED PROVINCES.						
Sinking Fund for 6 per cent. United Provinces Development Loan	3,03,450	3,27,129	6,30,579	...	...	6,30,579
Sinking Fund Investment Account	—3,00,000	...	—3,00,000	...	—3,30,578	—6,30,578 (a)
TOTAL	3,450	3,27,129	3,30,579	...	—3,30,578	1
TOTAL PROVINCIAL GOVERNMENTS	1,853	14,13,277	14,15,130	...	—14,12,197	2,933
TOTAL CENTRAL AND PROVINCIAL	3,648	87,82,979	87,86,627	—37,80,029	—49,94,893	11,705

(a) The face value of securities held in the Sinking Fund Investment Accounts on 31st March 1924 is :—

Central Government	35,48,700
Government of Bombay	37,61,700
Government of the United Provinces	6,22,000

No. 89A.—ACCOUNT of OTHER SINKING FUND DEPOSITS for the year ended 31st March 1924.

The amounts shown under this head represent funds constituted for the discharge of loans taken from Government by public bodies and persons, and the payments made by those bodies are held in a deposit account pending the maturity of the Sinking Funds.

—	Balance, 1st April 1923.	Credits in 1923-24.	Total.	Debits in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	R
Central Government.					
BOMBAY.					
Amount paid by the Bombay Port Trust for the repayment of the Victoria Dock Loan	56,45,454	3,25,104	59,70,558	...	59,70,558
TOTAL CENTRAL	56,45,454	3,25,104	59,70,558	...	59,70,558
Provincial Governments.					
GOVERNMENT OF CENTRAL PROVINCES.					
Amount paid by the Lord Bishop of Nagpur for repayment of Loan	2,975	302	3,277	...	3,277
TOTAL PROVINCIAL	2,975	302	3,277	...	3,277
TOTAL CENTRAL AND PROVINCIAL	56,48,429	3,25,406	59,73,835	...	59,73,835

No. 90.—ACCOUNT of PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of the year 1923-24.

Name of Railway.	Balance at end of 31st March 1923.		During 1923-24.		To end of 1923-24.		Balance at 31st March 1924.	
	At Debit.	At Credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At Debit.	At Credit.
1	2	3	4	5	6	7	8	9
	₹	₹	₹	₹	₹	₹	₹	₹
Ahmedabad Dholka	...	...	...	...	9,74,960	9,74,960	...	...
Ahmedabad Parantij	...	19,299	17,700	13,992	23,22,160	22,99,153	...	23,007
Amritsar-Patti-Kasur	...	11,371	2,000	—18,343	27,90,633	27,58,919	...	31,714
Baripada Talband	...	9,590	1,775	3,615	14,93,971	14,86,221	...	7,750
Brahmaputra Sultanpur	...	...	...	...	27,65,274	27,65,274	...	...
Branch line companies under the Audit of Government Examiner, East Indian Railway.	...	...	...	...	1,10,03,498	1,10,03,498	...	...
Chaparmukh-Silghat	2,028	...	12,495	6,521	29,29,907	29,25,961	...	3,946
Dhond Baramati	...	3,078	...	...	5,49,832	5,46,754	...	3,078
Guzerat Railways	...	1,05,818	—1,00,000	7,760	—1,00,000	—98,058	1,942	...
Hardwar-Dehra	61,030	...	...	34,730	29,22,848	30,18,608	95,760	...
Idar Road Bramakhed	17,850	...	...	...	11,14,613	11,32,463	17,850	...
Kalighat-Falta	...	...	...	...	17,71,408	17,71,408	...	...
Katakhal-Lalabazar	3,73,191	...	...	99,263	7,78,197	12,50,651	4,72,454	...
Khulna-Bagirhat	...	1,409	20,000	...	7,54,147	7,32,738	...	21,409
Mandra-Bhon	...	8,062	...	9,547	21,55,000	21,56,485	1,485	...
Central Provinces	22,066	...	9,000	1,918	41,43,587	41,58,571	14,984	
Mymensingh-Bhairabazar	...	...	...	...	48,22,382	48,22,382	...	...
Mymensingh-Jagannathganj	...	...	...	...	25,56,305	25,56,305	...	...
Pachora-Jamner	...	9,224	...	...	14,67,954	14,58,730	...	9,224
Panposh Raipura	...	...	...	...	14,88,346	14,88,346	...	...
Pulgaon-Arvi	...	23,474	...	...	9,19,000	8,95,526	...	23,474
Sara-Serajganj	7,48,016	...	1,88,221	1,12,540	61,05,123	67,77,458	6,72,335	...
Sialkot-Narowal	...	6,275	...	4,960	18,81,000	18,79,685	...	1,315
Tapti Valley	...	18,585	1,200	16,191	1,21,99,330	1,21,95,736	...	3,594
Total	12,24,181	2,16,185	1,52,391	2,92,694	6,98,14,475	7,09,62,774	12,76,810	1,28,511

NOTE.—This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no capital interest, *vide* paragraph 6 of the Note on Railways, page 109.

No. 90A.—STATEMENT showing the APPROPRIATIONS for the REDUCTION of CREATED SECURITIES in the PAPER CURRENCY RESERVE and the APPLICATION thereof in the year ended 31st March 1924.

The Paper Currency Reserve was established to secure the convertibility of currency notes. This reserve is entirely separate from the Treasury balances.

The term 'created securities' is applied to securities created by the Government of India and issued to the Paper Currency Reserve as distinguished from securities purchased in the open market. The amount of such securities held in the Reserve on the 31st March 1924 was Rs. 51,69,86,500 (cost price being Rs. 49,52,74,946). (See Account No. 62.)

Under the permanent constitution of the Paper Currency Reserve, the amount of 'created securities' that can be held in the Reserve has been fixed at a maximum of Rs. 12 crores, and with a view to secure that the present holding of such securities in the Reserve is reduced within a reasonable period to the amount permissible under the permanent provisions of the Paper Currency Act it was provided that the interest derived from securities in the Paper Currency Reserve should be applied from the 1st of April 1921 to the reduction of these securities. This provision has, however, been temporarily suspended for four years by the Indian Finance Act of 1924, and the moneys applicable to reduction of 'created securities' during 1923-24 consist of the exchange gains accruing on remittances through or on behalf of the Paper Currency Reserve.

	R
Balance on 1st April 1923	—5,98,53,942
Appropriations during 1923-24—	
Exchange on remittances through the Paper Currency Reserve (See Account No. 94)	2,90,64,077
Excess in the assets of the Gold Standard Reserve over £40 millions (See Account No. 92)	(b) 4,74,890
Exchange on Do Do. (See Account No. 94)	2,33,295
TOTAL APPROPRIATIONS	2,97,72,262
Amounts utilised for the reduction of Created Securities in the Paper Currency Reserve during 1923-24	...
Balance on 31st March 1924	(a) – 3,00,81,680

(a) The debit balance represents the value of created securities cancelled in excess of the available assets to the end of 1923-24, and will be taken against the receipts of future years. The cancellations in any year are dependent upon the conditions of the money market during the year and may exceed the receipts appropriated for the purpose.

(b) The excess over £40 millions in the Gold Standard Reserve which accrued from 1st April 1923 was appropriated to Revenue during 1923-24. R4,74,890 shown above represents the balance of the excess over £40 millions in the Reserve in 1922-23 not appropriated in that year.

Profit and loss on Rupee Coinage.

The silver purchased for coinage is for convenience placed in the Currency Reserve generally on delivery to the Secretary of State in London or on shipment to India and remains there during the process of coinage. Payments for the silver purchased (whether in England or elsewhere) are usually made out of the Home Treasury cash balances and charged in the Home Accounts under the head 'Remittance account between England and India'. The response to this head is given in the Indian Accounts when the opposite payment is made from the Currency Reserve to the Treasury. This is done on receipt of intimation from the Secretary of State of the shipment of any consignment of silver or in some cases on the delivery of the silver in the Mints in India. The purchased silver is thus treated as a part of the Currency Reserve and is described in the Currency accounts as 'Silver bullion in transit or under coinage', as the case may be. In the latter case, *i.e.*, when the silver is taken up in the Mints for coinage purposes, the following adjustments are also made in the Indian Treasury Accounts. The purchase price of silver is credited to the head (1) 'Currency Silver in process of Coinage' (a sub-head of Section F.—Deposits and Advances—Coinage Accounts) to correspond with the debit under the same head in the Currency accounts, and the outturn value of the silver is debited to the head (2) 'Bullion Advances for Coinage' (also a sub-head under 'Coinage Accounts'), the difference between the outturn value and the invoice value of the silver being simultaneously credited or debited to the head "Profit on Rupee Coinage" (also a sub-head under 'Coinage Accounts') according as there is a gain or loss in the consignment of silver. As the coinage proceeds and rupees are made over to the Currency Reserve in replacement of the value received therefrom, the adjustment in the treasury account in the case of (1) and (2) is reversed. If there is a profit in the consignment, the repayment to the Currency Reserve is completed and the head "Currency Silver in process of Coinage" is cleared before the debit balance under "Bullion advances for coinage" is fully wiped out. The outstanding balance under the latter head is adjusted when the surplus rupees coined are made over to Treasury. The head "Profit on Rupee Coinage" is also debited with all the charges incidental to the purchase of silver and coinage, such as, freight, insurance, etc., as well as fixed seigniorage of 2 per cent. on the outturn of rupees for the cost of mintage, which is credited as Mint receipts (see Account No. 63). The net profit as thus deduced is transferred to the Deposit head "Gold Standard Reserve" by debit to "Profit on Rupee Coinage" (see also Account No. 92). But if there is a loss in the consignment on account of high price of silver, the rupee outturn falls short of the value transferred from Currency Reserve to Treasury and the deficiency representing loss on coinage is made good by cash payment from Treasury to Currency, the debit in the Treasury account being taken against "Currency Silver in process of Coinage", and the head is thus fully cleared. The debit balance under "Profit on Rupee Coinage" together with incidental charges debited to this head as mentioned above is finally transferred to "Exchange on Remittance Account".

There were no transactions under this head in the accounts for 1923-24 as no coinage of new silver was undertaken during that year.

No. 91.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1924.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India.	TOTAL.	—
	England.	India.						Equivalent in			
	£	£	£	R	R	R	£	R	R	R	R
...	...	...	...	...	...	...	...	...	...	...	...

No. 91A —ACCOUNT of Loss on new RUPEE COINAGE for the Year ended 31st March 1924.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.							
Quantity oz.	PAYMENT MADE IN			Purchase price.	CHARGES CONNECTED WITH PURCHASE AND COINAGE.				Total Charges.	Outturn value.	DIFFERENCE REPRESENTING LOSS.
	England.	India.	Total.		England.		India.	Total.			—
	£	£	£	R	£	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	...	...

No. 92.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1924.

Balance, 1st April 1923.	Net Profit on Rupee Coinage. (See Acct. No. 91.)	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council Bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Appropriated to Revenue.	Appropriated for reduction of Created Securities in the Paper Currency Reserve (See Acct. No. 90A)	Balance, 31st March 1924.
	£	£	£	£	£	£	£
40,005,430	...	1,220,287	...	41,225,717	1,199,127	(b) 47,489	39,979,101

No. 92-A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1924.

	£	£
In British Treasury Bills the face value of	23,605,000	
In 5½ per cent. Exchequer Bonds repayable 1st February 1925 the face value of	3,275,000	
In 5 per cent. National War Bonds repayable 1st April 1925 the face value of	545,000	
Do. do. repayable 1st September 1925 the face value of	750,000	
Do. do. do. 1st October 1927 do.	750,000	
Do. Treasury Bonds repayable 1st February 1927 the face value of	3,450,000	
Do. National War Bonds repayable 1st April 1928 do.	850,000	
Do. do. do. 1st September 1928 do.	1,895,000	
In 5½ per cent. Treasury Bonds repayable 1st April 1929 the face value of	150,000	
In 5 per cent. National War Bonds repayable 1st February 1929 do.	1,990,000	
In 5½ per cent. Treasury Bonds repayable 15th May 1930 do.	500,000	
In 3½ per cent. War Loan Stock, 1925-28 do.	150,000	
In 5 per cent. Treasury Bonds, 1925-35 do.	690,000	
Do. National War Loan Stock 1929-47 do.	567,601	
In 2¾ per cent. Guaranteed Stock do.	438,720	
TOTAL FACE VALUE	39,606,321	
Total estimated value of securities mentioned above on 31st March 1924		39,999,059
Cash at the Bank of England		941
TOTAL		(a) 40,000,000

(a) Differs from the closing balance shown in Account No. 92 by £26,899 representing rise in the market value of the securities as compared with the cost price.

(b) £47,489 representing the excess over £40 millions in the Gold Standard Reserve on 31st March 1923 has been appropriated towards the reduction of created securities in the Paper Currency Reserve in 1923-24.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1924.

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, *e.g.*, deposits made in revenue courts in connection with revenue administration, deposits in civil or criminal courts, deposits for work done by Government for public bodies, etc. The deposits of municipalities formerly included under this head are now shown under 'Deposits of Local Funds'. (See Account No. 88.)

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
	₹	₹	₹	₹	₹
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	3,22,553	5,08,496	8,31,049	6,05,084	2,25,965
Civil Court Deposits	1,58,957	3,44,945	5,03,902	3,45,356	1,58,546
Criminal Court Deposits	4,655	12,867	17,522	8,648	8,874
Personal Deposits	(a)1,53,49,331	31,47,929	1,84,97,260	1,42,78,133	42,19,127
Public Works Deposits	(a) 2,12,117	15,47,568	17,59,685	13,64,361	3,95,324
Renewal and Enfacement Fees on Government Promissory Notes	(a) 167	659	826	659	167
Peace Flag Fund	2,043	...	2,043	...	2,043
Grant made by the British Cotton-growing Association	(a) 1,435	...	1,435	...	1,435
Trust Interest Fund	(a) 9,46,829	1,66,41,902	1,75,88,731	1,74,50,316	1,38,415
Deposits of deceased officers and men of the Indian Army	1,51,197	28,966	1,80,163	85,153	95,010
Deposits on account of Enemy Property	1,42,841	...	1,42,841	1,42,841	...
Unclaimed General Provident Fund Deposits	(a) 145	...	145	15	130
General Police Fund	...	3,220	3,220	...	3,220
Other Deposits.					
Military Deposits	(a)1,23,12,866	2,56,90,890	3,80,03,756	2,82,09,164	97,94,592
Trust Interest Account (Military)	(a) 10,075	22,685	32,760	23,838	8,922
Marine Deposits	1,52,86,706	11,52,372	1,64,39,078	5,30,771	1,59,08,307
State Railway Deposits	(a)3,28,46,998	14,18,16,040	17,46,63,038	14,47,71,892	2,98,91,146
State Railway Fine Fund (Railway Revenue Accounts)	2,53,593	5,96,662	8,50,255	6,57,669	1,92,586
Posts and Telegraphs Deposits	26,00,058	4,46,73,020	4,72,73,078	4,54,92,313	17,80,765
Trust Interest Account (Posts and Telegraphs)	1,695	12,923	14,618	14,412	206
TOTAL	8,06,04,261	23,62,01,144	31,68,05,405	25,39,80,625	6,28,24,780
BALUCHISTAN.					
Civil Deposits.					
Revenue Deposits	1,23,400	1,69,250	2,92,650	1,87,150	1,05,500
Personal Deposits	2,43,458	41,45,058	43,88,516	40,87,320	3,01,196
Civil and Criminal Courts' Deposits	55,549	1,01,965	1,57,514	88,198	69,316
General Police fund	...	1,832	1,832	...	1,832
TOTAL	4,22,407	44,18,105	48,40,512	43,62,668	4,77,844
Carried over	8,10,26,668	24,06,19,249	32,16,45,917	25,83,43,293	6,33,02,624

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1924—*contd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	R
Brought forward	8,10,26,668	24,06,19,249	32,16,45,917	25,83,43,293	6,33,02,624
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a) 10,40,368	16,18,713	26,59,581	16,48,471	10,11,110
Personal Deposits	11,86,480	41,76,972	53,63,452	44,34,960	9,28,492
Trust Interest Fund	969	26,074	27,043	26,301	742
Public Works Deposits	39,693	3,23,617	3,63,310	2,63,606	99,704
Renewal and Enfacement Fees on Government Promissory Notes	(a) 4	2	6	6	...
TOTAL	22,68,014	61,45,378	84,13,392	63,73,341	20,40,048
MADRAS.					
Civil Deposits.					
Revenue Deposits	(a) 59,92,157	66,69,311	1,26,61,468	72,71,209	53,90,259
Civil Court Deposits	(a) 89,63,489	1,41,95,048	2,31,58,537	1,44,82,891	86,75,646
Criminal Court Deposits	3,74,332	3,46,120	7,20,452	3,68,841	3,51,611
Personal Deposits	(a) 19,96,856	4,27,40,421	4,47,37,277	4,23,06,173	24,32,104
Trust Interest Fund	85,636	27,08,216	27,93,852	27,13,140	80,712
Deposits for work done for public bodies or individuals	(a) 1,90,441	7,32,575	9,23,016	8,36,705	86,311
Deposits of the Tea Cess Fund	(a) 7,942	1,44,457	1,52,399	1,41,152	11,247
Public Works Deposits	6,25,938	10,31,903	16,57,841	11,51,575	5,06,266
Renewal and Enfacement Fees on Government Promissory Notes	160	916	1,076	297	779
Unclaimed General Provident Fund Deposits	23,517	...	23,517	226	23,291
Deposits pertaining to Hostile Firms	75,762	...	75,762	2,437	73,325
Deposits on account of Enemy Property	(a) 16,59,896	27,614	16,87,510	12,943	16,74,567
Sale proceeds of Dye-stuffs received under Peace Treaty	4,93,048	393	4,93,441	4,93,441	...
Shipping Master's Deposits	(a) 168	557	725	643	82
Deposits for Cotton Cess Fund	506	71,161	71,667	63,674	7,993
Deposits of Lac Cess Fund	1	8	9	...	9
Deposits for Government Loans	5,385	...	5,385	5,385	...
TOTAL	2,04,95,234	6,86,68,700	8,91,63,934	6,98,49,732	1,93,14,202
BOMBAY.					
Civil Deposits.					
Bombay Development Deposits	5,57,437	9,94,328	15,51,765	11,81,836	3,69,929
Deposits for Government Loans	...	229	229	229	...
Revenue Deposits	17,87,031	51,86,996	69,74,027	53,94,441	15,79,586
Civil Court Deposits	33,88,393	1,13,93,710	1,47,82,103	1,12,17,075	35,65,028
Criminal Court Deposits	1,33,124	3,12,415	4,45,539	3,38,366	1,07,173
Personal Deposits	43,15,238	11,50,74,177	11,93,89,415	10,43,63,800	1,50,25,615
Forest Deposits	(a) 3,05,775	3,83,550	6,89,325	3,64,440	3,24,885
Trust Interest Fund	85,175	54,89,533	55,74,708	54,66,634	1,08,074
Deposits for work done for public bodies or individuals	(a) 4,47,475	15,36,493	19,83,968	15,29,886	4,54,082
Deposits of the Tea Cess Fund	(a) 859	13,150	14,009	12,866	1,143
Public Works Deposits	14,48,462	52,99,739	67,48,201	54,27,153	13,21,048
Renewal and Enfacement Fees on Government Promissory Notes	582	2,696	3,278	2,693	585
Deposits pertaining to Hostile Firms	21,47,283	328	21,47,611	16,14,013	5,33,598
Deposits on account of Enemy Property	2,27,347	2,213	2,29,560	1,21,634	1,07,926
Sale Proceeds of Dye-stuffs received under Peace Treaty	13,34,114	60,131	13,94,245	13,94,245	...
Shipping Master's Deposits	(a) 25,459	64,735	90,194	58,165	32,029
Deposits of Lac Cess Fund	(a) 10	209	219	214	5
Deposits of Cotton Cess Fund	2,049	12,35,055	12,37,104	10,54,718	1,82,386
Unclaimed General Provident Fund Deposits	...	4,062	4,062	1,089	2,973
Lloyd Barrage Scheme Deposits	...	87,085	87,085	74,567	12,518
TOTAL	1,62,05,813	14,71,40,834	16,33,46,647	13,96,18,064	2,37,28,583
Carried over	11,99,95,729	46,25,74,161	58,25,69,890	47,41,84,433	10,83,85,457

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1924—*contd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 1st March 1924.
	₹	₹	₹	₹	₹
Brought forward	11,99,95,729	46,25,74,161	58,25,69,890	47,41,84,433	10,83,85,457
BENGAL.					
Civil Deposits.					
Revenue Deposits	20,73,484	27,15,517	47,89,001	32,17,463	15,71,538
Civil Court Deposits	1,06,15,866	1,92,26,364	2,98,42,230	1,99,81,284	98,60,945
Criminal Court Deposits	2,22,327	2,98,491	5,20,818	3,05,409	2,15,409
Personal Deposits	(a) 97,58,836	10,96,09,965	11,93,68,801	10,95,24,905	98,43,896
Trust Interest Fund	(a) 76,950	2,37,578	3,14,528	2,50,312	64,216
Deposits for work done for public bodies or individuals	6,31,688	77,81,207	84,12,895	73,33,233	10,79,662
Deposits of the Tea Cess Fund	(a) 79,306	11,11,783	11,91,089	11,22,744	68,345
Forest Deposits	986	...	986	986	...
Public Works Deposits	13,45,901	18,31,005	31,76,906	22,42,010	9,34,896
Deposits of Jute Cess Collections	(a) 2,55,519	10,64,233	13,19,752	9,93,794	3,25,958
Unclaimed General Provident Fund Deposits	23,757	2,078	25,835	2,430	23,405
Renewal and Enfacement Fees on Government Promissory Notes.	281	655	936	580	356
Deposits pertaining to Hostile Firms	37,15,135	30,345	37,45,480	22,64,767	14,80,713
Deposits on account of Enemy Property	27,00,958	1,59,590	28,60,548	7,20,145	21,40,403
Deposits of Lac Cess Collections	(a) —43,686	2,28,969	1,85,283	1,73,021	12,262
Shipping Master's Deposits	90	30,294	30,384	25,770	4,614
Deposits on Cotton cess Collections	179	26,966	27,145	24,532	2,613
General Police Fund	...	24,379	24,379	...	24,379
Other Deposits.					
State Railway Deposits	12,367	...	12,367	...	12,367
TOTAL	3,14,69,944	14,43,79,419	17,58,49,363	14,81,83,385	2,76,65,978
UNITED PROVINCES.					
Civil Deposits.					
Revenue Deposits	20,37,100	61,10,148	81,47,248	57,31,513	24,15,735
Civil Court Deposits	90,93,099	1,54,03,153	2,44,96,252	1,61,85,142	83,11,110
Criminal Court Deposits	1,55,493	3,77,396	5,32,889	3,46,797	1,86,092
Personal Deposits	(a) 29,10,961	3,58,95,834	3,88,06,795	3,58,76,841	29,29,954
Trust Interest Fund	40,303	7,04,028	7,44,331	6,94,443	49,888
Unclaimed General Provident Fund Deposits	(a) 242	73	315	154	161
Deposits for work done for public bodies or individuals	(a) 1,17,899	37,889	1,55,788	3,16,286	(b)—1,60,498
Public Works Deposits	14,78,143	23,49,426	38,27,569	25,83,385	12,44,184
Renewal and Enfacement Fees on Government Promissory Notes	376	743	1,119	721	398
Deposits pertaining to Hostile Firms	48,379	11,750	60,129	5,210	54,919
Deposits on account of Enemy Property	29,047	40	29,087	1,430	27,657
Deposits of Cotton cess Fund	...	451	451	451	...
General Police Fund	...	46,239	46,239	...	46,239
TOTAL	1,59,11,042	6,09,37,170	7,68,48,212	6,17,42,373	1,51,05,839
PUNJAB.					
Civil Deposits.					
Revenue Deposits	(a) 58,14,272	1,15,08,415	1,73,22,687	1,19,79,268	53,43,419
Personal Deposits	32,09,976	1,83,60,721	2,15,70,697	1,84,55,272	31,15,425
Trust Interest Fund	(a) 29,174	2,19,694	2,48,868	2,19,737	29,131
Public Works Deposits	(a) 15,40,934	34,15,109	49,56,043	24,32,926	25,23,117
Deposits on account of Enemy Property	(a) 1,57,652	134	1,57,786	1,57,786	...
Renewal and Enfacement Fees on Government Promissory Notes	(a) 22	152	174	143	31
Deposits for work done for public bodies or individuals	—42,995	70,274	27,279	27,279	...
Unclaimed General Provident Fund Deposits	...	981	981	...	981
TOTAL	1,07,09,035	3,35,75,480	4,42,84,515	3,32,72,411	1,10,12,104
BURMA.					
Civil Deposits.					
Revenue Deposits	14,94,731	41,20,536	56,15,267	37,37,986	18,77,281
Civil Court Deposits	(a) 4,46,368	21,02,130	25,48,498	19,48,907	5,99,591
Personal Deposits	41,08,733	2,38,12,130	2,79,20,863	2,46,24,664	32,96,199
Deposits on account of Enemy Property	5,08,332	4,780	5,13,112	1,77,985	3,35,127
Marine Deposits	2,022	2,275	4,297	1,464	2,833
Trust Interest Fund	(a) 47	22,021	22,068	21,835	233
Deposits for work done for public bodies or individuals	...	5,43,320	5,43,320	3,37,729	2,05,591
Public Works Deposits	(a) 7,85,861	31,43,492	39,29,353	24,88,639	14,40,714
Renewal and Enfacement Fees on Government Promissory Notes	(a) 61	132	193	100	93
Deposits pertaining to Hostile Firms	499	4	503	4	499
Shipping Master Deposits	...	347	347	347	...
Deposits of Cotton Cess Fund	...	14,741	14,741	13,873	868
Other Deposits.					
State Railway Deposits	678	...	678	...	678
TOTAL	73,47,332	3,37,65,908	4,11,13,240	3,33,53,533	77,59,707
Carried over	18,54,33,082	73,52,32,138	92,06,65,220	75,07,36,135	16,99,29,085

(a) Differs from last year's closing balance by reason of correction since made.
(b) Debit balance will be adjusted in the accounts for 1924-25.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS for the Year ended 31st March 1924—*concld.*

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
	₹	₹	₹	₹	₹
Brought forward	18,54,33,082	73,52,32,138	92,06,65,220	75,07,36,135	16,99,29,085
BIHAR AND ORISSA.					
Civil Deposits.					
Revenue Deposits	(a) 10,69,337	17,62,331	28,31,668	17,06,073	11,25,595
Civil Court Deposits	43,34,529	67,21,584	1,10,56,113	70,26,923	40,29,190
Criminal Court Deposits	(a) 4,91,372	4,28,114	9,19,486	3,84,616	5,34,870
Personal Deposits	24,64,504	97,35,735	1,22,00,239	99,00,649	22,99,590
Trust Interest Fund	127	36,028	36,155	31,611	4,544
Deposits for work done for public bodies and individuals	1,62,343	1,09,039	2,71,382	1,42,088	1,29,294
Public Works Deposits	(a) 6,53,164	8,10,971	14,64,135	6,51,632	8,12,503
Renewal and Enfacement Fees on Government Promissory Notes	29	198	227	214	13
Unclaimed General Provident Fund Deposits	(a) 1,501	...	1,501	174	1,327
Deposits on account of Enemy Property	2,97,590	...	2,97,590	9,375	2,88,215
Famine Charitable Relief Fund	16,745	...	16,745	19,607	—2,862
General Police Fund	...	7,283	7,283	...	7,283
Other Deposits.					
State Railway Deposits	—10,693	...	—10,693	...	—10,693
TOTAL	94,80,548	1,96,11,283	2,90,91,831	1,98,72,962	92,18,869
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	7,30,670	10,27,093	17,57,763	9,34,915	8,22,848
Civil Court Deposits	21,66,659	60,47,906	82,14,565	60,29,616	21,84,949
Personal Deposits	7,29,350	65,73,343	73,02,693	63,53,792	9,48,901
Forest Deposits	404	8,738	9,142	8,587	555
Trust Interest Fund	1,283	84,766	86,049	70,477	15,572
Deposits for work done for public bodies or individuals	46,341	37,701	84,042	69,230	14,812
Public Works Deposits	3,65,744	2,46,785	6,12,529	3,34,422	2,78,107
Renewal and Enfacement Fees on Government Promissory Notes	12	203	215	192	23
Deposits of Government loans (Temporary)	...	274	274	274	...
Indian Cotton Company	...	6,866	6,866	6,417	449
Unclaimed General Provident Fund Deposits	...	140	140	...	140
General Police Fund	...	6,026	6,026	...	6,026
TOTAL	40,40,463	1,40,39,841	1,80,80,304	1,38,07,922	42,72,382
ASSAM.					
Civil Deposits.					
Revenue Deposits	7,16,825	14,86,266	22,03,091	11,27,449	10,75,642
Civil Court Deposits	(a) 1,66,544	2,42,435	4,08,979	2,46,304	1,62,675
Personal Deposits	(a) 7,30,896	26,41,596	33,71,992	23,93,265	9,78,727
Forest Deposits	...	1,802	1,802	502	1,300
Trust Interest Fund	3,500	3,549	7,049	7,049	...
Deposits for work done for public bodies or individuals	32,925	14,392	47,317	15,284	32,033
Public Works Deposits	(a) 63,517	1,46,785	2,10,302	1,49,507	60,795
Renewal and Enfacement Fees on Government Promissory notes	3	49	52	37	15
Administrator General's deposits	...	187	187	187	...
Unclaimed General Provident Fund Deposits	19	267	286	11	275
Labour Board Cess Fund	(a) 1,774	48,413	50,187	38,762	11,425
Other Deposits.					
Deposits (Railway Revenue Account)	19,730	71,604	91,334	71,536	19,798
State Railway Fine Fund	...	181	181	181	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
TOTAL	17,35,379	46,57,526	63,92,905	40,50,074	23,42,831
GRAND TOTAL	20,06,89,472	77,35,40,788	97,42,30,260	78,84,67,093	18,57,63,167

(a) Differs from last year's closing balance by reason of correction since made.

Exchange on Remittance Accounts.

Since the 1st April 1920 the accounts have been prepared on the basis of the rate of 2*s.* per rupee for the conversion of English sterling transactions into rupees. The sterling value of the rupee has however fluctuated largely since that date, the average rate for the year 1923-24 being 1*s.*—4·46*d.* per rupee. In consequence of these variations large sums have been brought to account as credits and debits on account of exchange in respect of transactions involving remittance of funds to and from England.

2. The present procedure for the allocation between different heads of exchange gains or losses is as follows. All exchange is brought to account in the first instance under the deposit head " Exchange on Remittance Accounts ", (see Account No. 94). Adjustments are then made, both in the Central and Provincial Accounts, transferring the exchange in respect of receipts and expenditure in England to the Major heads, Revenue and Capital, under which the transactions in England occur. The effect of this adjustment is that the adjustments on account of exchange in respect of the revenue and expenditure of non-commercial services, which were up to the year 1920-21 shown in lump under the revenue or expenditure head 'XXIX or 40—Exchange', are now distributed over the respective heads of revenue and expenditure. (See Accounts Nos. 2, 3, 5 and 6.)

3. These adjustments are made monthly, the calculations being based on the average of the Calcutta daily market rates for telegraphic transfers on London, which is taken as the standard for effecting remittances to England to meet expenditure in that country. The treatment of the balance left under the deposit head after these adjustments are made is decided each year by the Government of India, whether it would be kept in suspense or treated as final loss or gain.

No. 94.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1924.

India.		CREDIT.	DEBIT.
		R	R
Balance on 1st April 1923		5,47,11,025	...
Transactions during 1923-24—			
Bills and Telegraphic Transfers on India—	Rs.		
Amount of bills drawn (see account No. 98)	12,68,50,000		
Sterling (£8,738,705), received in respect of bills, converted at 2s. the rupee	8,73,87,045		
Loss by exchange		...	3,94,62,954
Sterling purchased in India		...	5,66,98,173
Sterling obtained in England		...	63,50,265
Transfers through the Paper Currency Reserve		...	2,90,64,077
Other transactions—			
Recoverable War Expenditure and other Military transactions		...	71,73,664
Admiralty transports and other Marine transactions		6,94,208	...
Bills and Telegraphic transfers drawn by High Commissioner, Mesopotamia		...	1,11,32,017
Assets of hostile firms and enemy property		10,05,552	...
Opium supplied to Colonial Governments		...	45,71,366
Postal and Money Order transactions		40,062	...
Advances to Emigration Agents and Supplies to His Majesty's Ships		...	9,48,232
Persia Bills		2,81,862	...
Interest appropriated to Paper Currency Reserve for reduction of created securities		...	2,33,295
Miscellaneous		...	70,550
	TOTAL	20,21,684	15,57,04,593
Net loss by exchange during the year			15,36,82,909
Deduct Transfers—			
Central Transactions :—			
Railways — Capital	4,78,02,981		
Railways — Revenue	4,63,50,728		
Posts and Telegraphs — Capital	5,16,252		
Posts and Telegraphs — Revenue	—12,185		
Irrigation — Capital	903		
Irrigation — Revenue	30,825		
New Capital at Delhi	2,80,201		
Other transactions—Central	8,11,53,791		
Ditto Provincial	33,48,592		
Total loss transferred		...	—18,44,72,088
NET CREDITS BROUGHT TO ACCOUNT UNDER THIS HEAD DURING THE YEAR		3,07,89,179	...
BALANCE HELD UNDER SUSPENSE ON 31ST MARCH 1924		8,55,00,204	...

Section Q.—Loans and Advances by the Central Government.

The loans and advances brought to account in this section relate solely to transactions with the public. Loans and advances made from Central resources to the Provincial Governments are shown as deductions from the Public Debt account of the Government of India (see Account No. 82). The rate of interest charged on these loans and advances is normally 6 per cent. though it is occasionally varied for special reasons. Similar loans and advances made from Provincial Revenues are recorded in 'Section R—Loans and Advances by Provincial Governments.'

N. to W.—Debt, Deposits and Advances.

No. 95.—ACCOUNT of LOANS and ADVANCES, by the CENTRAL GOVERNMENT showing the amounts ADVANCED and REPAID during the Year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the Year.

	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue. (See Account No. 42.)
	R	R	R	R	R	R
Loans to Indian States	(a) 6,48,063	1,01,500	7,49,563	1,55,984	5,93,579	36,841
Loans to Presidency Corporations including Port Trusts	(a) 7,90,61,301	...	7,90,61,301	12,82,406	7,77,78,895	29,90,232
Loans to Mofussil Municipalities	14,92,652	3,18,000	18,10,652	1,49,050	16,61,602	80,741
Loans to Landholders and other Notabilities	33,89,499	86,298	34,75,797	14,06,622	20,69,175	1,43,740
Regimental and other Loans (Military)	2,65,418	8,687	2,74,105	1,10,913	1,63,192	13,016
Loans to District and other Local Fund Committees	3,71,794	4,50,000	8,21,794	17,856	8,03,938	22,750
Advances under Special Laws	(a) 3,13,156	10,223	3,23,379	14,654	3,08,725	15,163
Advances to Cultivators	(a) 27,52,701	3,68,509	31,21,210	9,21,121	22,00,089	74,975
Loans to District Boards for Railway Construction	(a) 6,25,533	...	6,25,533	46,383	5,79,150	24,557
Miscellaneous Loans and Advances	57,026	30,96,123	31,53,149	9,421	31,43,728	6
GRAND TOTAL	8,39,77,143	44,39,340	9,34,16,483	41,14,410	8,93,02,073	34,02,021
Distribution of the Grand Total—						
India General	26,46,019	2,41,451	28,87,470	4,86,669	24,00,801	1,21,106
Baluchistan	(a) 18,35,541	1,70,166	20,05,707	5,39,014	14,66,693	63,581
North-West Frontier Province	12,58,927	4,05,100	16,64,027	4,31,513	12,32,514	46,475
Madras	1,80,51,249	...	1,80,51,249	6,44,379	1,74,06,870	7,77,782
Bombay	3,58,44,614	31,01,500	3,89,46,114	2,51,099	3,86,95,015	12,36,258
Bengal	2,89,35,793	...	2,89,35,793	17,43,330	2,71,92,463	11,34,069
Burma	55,000	71,123	1,26,123	9,391	1,16,732	...
Bihar and Orissa	3,50,000	4,50,000	8,00,000	9,015	7,90,985	22,750

(a) Differs from last year's closing balance by reason of correction since made.

Section R.—Loans and Advances by Provincial Governments.

The Provincial Advance and Loan Account had its origin in 1888-89. The account as it was then constituted was a double account, (1) between the Central and the Provincial Governments, and (2) between the Provincial Government and the Local Body or other borrower. The funds from which these loans and advances were made by the Provincial Governments were treated as being provided by the Government of India from their balances. The Provincial Governments were charged interest at rates varying from $3\frac{1}{2}$ to $5\frac{1}{2}$ per cent. on the mean outstanding balances of loans at the beginning and the end of each year while the interest actually received was credited to Provincial Revenues, any writes off of irrecoverable loans and advances being also charged to them.

2. With effect from the 1st of April 1921, the entire responsibility for the financing of the Provincial Loan Account has been transferred to the Local Governments, the balances outstanding on this account on the 31st March 1921 being treated as assets of the Provincial Governments concerned. Such of the moneys relating to the old Provincial Loan Account as were not repaid out of Provincial balances before the 1st of April 1921 have been treated as advances made by the Central to the Provincial Governments (see Account No. 82-A). These advances carry interest at rates calculated on the average rates carried by the total amounts owed on this account by different Governments, and are ordinarily repayable in annual instalments before the expiry of twelve years counting from 1921-22.

3. As explained in the Note on Famine Relief and Insurance (page 358) the balances of the Famine Insurance Funds may be utilised in the grant of loans to cultivators. The grant of such loans and the repayment of the principals thereof are in the first instance debited and credited to this account. At the end of the year, lump sum transfers are made from this head to the head 'Famine Insurance Fund' for the transactions relating to that Fund (see Account No. 87.) This explains the *deduct* entries appearing in this Account.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

—	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue. (See Account No. 42.)
	R	R	R	R	R	R
Government of Madras.						
Loans to Presidency Corporations including Port Trusts	28,09,888	10,00,000	38,09,888	1,26,756	36,83,132	1,81,967
Loans to Mofussil Municipalities	(a)36,60,725	7,60,040	44,20,765	2,40,820	41,79,945	1,92,655
Loans to District and other Local Fund Committees	8,86,737	4,78,365	13,65,102	48,027	13,17,075	55,067
Loans to Indian States, Land holders and other Notabilities	1,27,248	3,00,000	4,27,248	37,651	3,89,597	7,996
Advances to Cultivators	91,31,683	25,06,898	1,16,38,581	12,93,041	1,03,45,540	4,79,016
Loans to Local Boards for Railway Construction	21,20,604	...	21,20,604	1,30,327	19,90,277	1,21,575
Miscellaneous Loans and Advances	3,20,424	9,26,512	12,46,936	2,66,449	9,80,487	19,753
TOTAL	1,90,57,309	59,71,815	2,50,29,124	21,43,071	2,28,86,053	10,58,029
Government of Bombay.						
Loans by the Bombay Development Department	(a) 11,68,07,905	5,80,00,000	17,57,07,905	3,12,928	17,53,94,977	79,86,083
Loans to Mofussil Municipalities	44,72,633	6,19,393	50,92,026	1,17,435	49,74,591	1,85,103
Loans to Port Funds	(a) 5,25,189	...	5,25,189	67,484	4,57,705	20,814
Loans to District and other Local Fund Committees	(a) 3,51,540	...	3,51,540	28,416	3,23,124	14,250
Loans to Indian States, Land-holders and other Notabilities	25,08,214	61,000	25,69,214	3,75,634	21,93,580	1,28,462
Advances under Special Laws	2,30,383	7,400	2,37,783	1,19,504	1,18,279	10,929
Advances to Cultivators	(a) 1,69,56,507	10,60,557	1,80,17,064	52,36,339	1,27,80,725	14,99,888
Miscellaneous Loans and Advances	15,04,485	3,39,752	18,44,237	20,382	18,23,856	22,461
TOTAL	14,33,56,856	6,09,88,102	20,43,44,958	62,78,122	19,80,66,836	98,67,995
Carried over	16,24,14,165	6,69,59,917	22,93,74,082	84,21,193	22,09,52,889	1,09,26,024

(a) Differs from last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1924 and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

—	Amount, 1st April 1923.	Amount advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue (see Account No. 42).
	R	R	R	R	R	R
Brought forward .	16,24,14,165	6,69,59,917	22,93,74,082	84,21,193	22,09,52,889	1,09,26,024
Government of Bengal.						
Loans to Mofussil Municipalities . .	(a)39,24,590	2,60,000	41,84,590	3,31,167	38,53,423	1,79,420
Loans to Port Funds	4,27,713	...	4,27,713	19,064	4,08,649	17,109
Loans to District and other Local Fund Committees	19,19,357	1,25,000	20,44,357	1,93,033	18,51,324	9,838
Advances under Special Laws . . .	3,15,122	3,168	3 18,290	52,462	2,65,828	4,079
Advances to Cultivators	16,08,991	2,34,760	18,43,751	5,91,458	12,52,293	83,594
Miscellaneous Loans and advances . .	4,686	...	4,686	2,573	2,113	222
TOTAL .	82,00,459	6,22,928	88,23,387	11,89,757	76,33,630	2,94,262
Government of United Provinces.						
Loans to Mofussil Municipalities . .	(a) 1,62,10,751	1,74,67,526	3,36,78,277	1,69,47,923	1,67,30,354	6,15,568
Loans to District and other Local Fund Committees	(a)1,27,117	1,27,359	2,54,476	1,60,396	94,080	5,510
Loans to Indian States, Land-holders and other Notabilities	37,22,160	37,22,160	74,44,320	39,07,593	35,36,727	1,72,842
Advances under Special Laws . . .	(a)5,20,303	5,29,244	10,49,547	6,34,821	4,14,726	38,705
Advances to Cultivators . . .	(a)83,76,002	1,05,98,797	1,89,74,799	1,27,71,389	62,03,410	6,72,221
Miscellaneous Loans and Advances . .	20,08,463	21,84,493	41,92,956	20,71,129	21,21,827	37,940
TOTAL .	3,09,64,796	3,46,29,579	6,55,94,375	3,64,93,251	2,91,01,124	15,42,786
Deduct—Transactions in connection with Takavi Loans financed from Famine Insurance Fund (see Account No. 87) .	*11,46,979*	*22,68,809*	*34,15,788*	*16,64,583*	*17,51,205*	*43,372*
Net	2,98,17,817	3,23,60,770	6,21,78,587	3,48,28,668	2,73,49,919	14,99,414
Carried over .	20,04,32,441	9,99,43,615	30,03,76,056	4,44,39,618	25,59,36,438	1,27,19,700

(a) Differs from last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amount ADVANCED and REPAID during the year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue (See Account No. 42).
	₹	₹	₹	₹	₹	₹
Brought forward	20,04,32,441	9,99,43,615	30,03,76,056	4,44,39,618	25,59,36,438	1,27,19,700
Government of Punjab.						
Loans to Mofussil Municipalities	(a)36,67,545	2,74,000	39,41,545	2,28,965	37,12,580	2,00,114
Loans to Indian States, Land-holders and other Notabilities	1,34,103	...	1,34,103	116	1,33,987	...
Advances to Cultivators	44,21,158	7,43,618	51,64,776	18,56,664	33,08,112	1,93,862
Miscellaneous Loans and Advances	(a)84,761	57,580	1,42,341	51,866	90,475	3,448
TOTAL	83,07,567	10,75,198	93,82,765	21,37,611	72,45,154	3,97,424
BURMA.						
Government of Burma.						
Loans to Mofussil Municipalities	16,48,481	...	16,48,481	69,694	15,78,787	50,973
Loans to Port Funds	51,63,887	50,000	52,13,887	1,37,808	50,76,079	3,45,307
Loans to District and other Local Fund Committees	10,50,000	20,20,000	30,70,000	3,685	30,66,315	1,00,852
Loans to Indian States, Land-holders and other Notabilities	16,279	12,364	28,643	15,661	12,982	481
Advances to Cultivators	(a)58,81,887	29,24,973	88,06,860	23,85,375	59,21,485	3,50,534
Miscellaneous Loans and Advances	(a)1,07,998	13,76,984	14,84,982	18,449	14,46,533	835
TOTAL	1,33,68,532	63,64,321	1,97,32,853	26,30,672	1,71,02,181	8,48,982
Carried over	22,21,08,540	10,73,83,134	32,94,91,674	4,92,07,901	28,02,23,773	1,39,66,106

(a) Differs from last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

—	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount. Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward .	22,21,08,540	10,73,83,134	32,94,91,674	4,92,07,901	28,02,83,773	1,39,66,106
Government of Bihar and Orissa.						
Loans to Mofussil Municipalities . .	4,92,890	13,500	5,06,390	85,975	4,20,415	24,481
Loans to District and other Local Fund Committees	63,19,772	12,20,000	75,39,772	1,07,267	74,32,505	3,33,100
Loans to Indian States Land-holders and other Notabilities	48,845	...	48,845	14,469	34,376	1,842
Advances under special Laws . . .	71,007	1,998	73,005	33,319	39,686	2,109
Advances to Cultivators	(a) 8,38,286	15,12,064	23,50,350	4,55,810	18,94,540	79,599
Micellaneous Loans and Advances . .	...	5,00,000	5,00,000	...	5,00,000	...
TOTAL .	77,70,800	32,47,562	1,10,18,362	6,96,840	1,03,21,522	4,41,131
Deduct—Transactions in connection with Takavi Loans financed from Famine Insurance Fund (*See* Account No. 87) . . .	*1,14,706*	*2,05,000*	*3,19,706*	*84,810*	*2,34,896*	*8,333*
Net .	76,56,094	30,42,562	1,06,98,656	6,12,030	1,00,86,626	4,32,798
Government of Central Provinces and Berar.						
Loans to Mofussil Municipalities . .	(a) 25,73,323	5,000	25,78,323	1,59,581	24,18,742	1,03,981
Loans to Indian States, Land-holders and other Notabilities	1,05,004	...	1,05,004	60,532	44,472	5,382
Advances to Cultivators	(a) 62,06,648	6,67,910	68,74,558	32,79,530	35,95,028	4,28,770
Miscellaneous Loans and Advances . .	7,64,557	...	7,64,557	1,43,283	6,21,274	...
TOTAL .	96,49,532	6,72,910	1,03,22,442	36,42,926	66,79,516	5,38,133
Deduct—Transactions in connection with Takavi Loans financed from Famine Insurance Fund (*See* Account No. 87) .	*3,07,685*	*3,98,402*	*7,06,087*	*3,40,056*	*3,66,031*	*22,758*
Net .	93,41,847	2,74,508	96,16,355	33,02,870	63,13,485	5,15,375
Carried over .	23,91,06,481	11,07,00,204	34,98,06,685	5,31,22,801	29,66,83,884	1,49,14,279

(a) Differs from last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1924.	Amount of interest received and credited to Revenue (See Account No. 42).
	₹	₹	₹	₹	₹	₹
Brought forward	23,91,05,481	11,07,00,204	34,98,06,685	5,31,22,801	29,66,83,884	1,49,14,279
Government of Assam.						
Loans to Mofussil Municipalities	1,58,929	52,000	2,10,929	9,432	2,01,497	7,493
Loans to District and other Local Fund Committees	86,309	32,300	1,18,609	6,062	1,12,547	5,010
Loans to Indian States, Land-holders and other Notabilities	2,96,019	...	2,96,019	3,629	2,92,390	31,676
Advances to Cultivators	9,33,382	23,124	9,56,506	4,00,680	5,55,826	42,199
Miscellaneous Loans and Advances	6,000	...	6,000	2,000	4,000	421
TOTAL	14,80,639	1,07,424	15,88,063	4,21,803	11,66,260	86,869
Shan States Federation.						
Loans to Indian States, Land-holders and other Notabilities	...	5,000	5,000	...	5,000	...
TOTAL	...	5,000	5,000	...	5,000	...
GRAND TOTAL	24,05,87,120	11,08,12,628	35,13,99,743	5,35,44,604	29,78,55,144	1,50,01,148
Distribution of Grand Total.						
Government of Madras	1,90,57,309 (a)	59,71,815	2,50,29,124	21,43,071	2,28,86,053	10,58,029
„ „ Bombay	14,38,56,856	6,09,88,102	20,48,44,958	62,78,122	19,80,66,836	18,67,995
„ „ Bengal	82,00,459 (a)	6,22,928	88,23,387	11,89,757	76,33,630	2,94,262
„ „ United Provinces	3,09,64,796 (a)	3,46,29,579	6,55,94,375	3,64,93,251	2,91,01,124	15,42,786
„ „ Punjab	83,07,567	10,75,198	93,82,765	21,37,611	72,45,154	3,97,424
„ „ Burma	1,33,68,532	63,64,321	1,97,32,853	26,30,672	1,71,02,181	8,48,982
„ „ Bihar and Orissa	77,70,800 (a)	32,47,562	1,10,18,362	6,96,840	1,03,21,522	4,41,131
„ „ Central Provinces and Berar	96,40,532	6,72,910	1,03,22,442	36,42,926	66,79,516	5,38,133
„ „ Assam	14,80,639	1,07,424	15,88,063	4,21,803	11,66,260	86,869
Shan States Federation	...	5,000	5,000	...	5,000	...
TOTAL	24,21,56,490	11,36,84,839	35,58,41,329	5,56,34,053	30,02,07,276	1,50,75,611
Deduct.—Transactions in connection with Takavi Loans financed from Famine Insurance Fund (See Account No. 37)	*15,69,370*	*28,72,211*	*44,41,581*	*20,89,449*	*23,52,132*	*74,463*
Net	24,05,87,120	11,08,12,628	35,13,99,748	5,35,44,604	29,78,55,144	1,50,01,148

(a) Differs from last year's closing balance by reason of correction since made.

Remittances between India and England.

The transactions brought under this Remittance head fall under three classes :—

(1) Transactions put through the Agency of Government on behalf of third parties, chiefly His Majesty's Imperial Government involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, *e.g.*, recoverable expenditure incurred in India on account of the War Office or the Admiralty, expenditure incurred in England on behalf of Local Funds, Indian States, etc.

(2) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the Secretary of State's accounts is gradually diminishing.

(3) Cash remittances from India to England or *vice versa* of funds belonging to India. Under this class come (*a*) Secretary of State's Bills, (*b*) Bills on London, (*c*) Sterling purchases in India, (*d*) Sterling taken over in London, (*e*) Transfers through Paper Currency Reserve, (*f*) Transfers through Gold Standard Reserve. Of these, the first item represents Council Bills and Telegraphic Transfers on India sold periodically by the Secretary of State in London by competitive tender to meet the requirements of the Home Treasury. The next item "Bills on London" represents drafts on the Secretary of State in London sometimes sold by the Government of India when owing to temporary changes in the current of trade there is a demand for remittance from India to England. The nature of the transactions at (*a*) and (*b*) is further explained in notes on page 526. Sterling purchases in India referred to in item (*c*) are made with the object of supplementing the transfer of funds to the Secretary of State by the sale of Council Bills. The next item, 'Sterling taken over in London' represents the proceeds of sterling loans raised in the London market by local authorities, etc., taken over by the Secretary of State against corresponding payments by Government out here at the prevailing rate of exchange. The last two items represent as the heads indicate, a transfer of funds from the Treasury balances to the Reserves in India or England against a corresponding withdrawal from the Reserve to the Treasury in England or India.

The transactions under the head "Sale of gold" arose in the accounts for 1923-24 in connection with the conversion of a portion of the gold balance in the Paper Currency Reserve into interest bearing securities. Gold equivalent to the extent of two million sovereigns was sold in London for delivery in India against sterling paid to the Secretary of State in London. These sterling credits were taken by the Secretary of State under this head.

The details of transactions falling under classes (1) and (2) above are given in Account No. 97. The various descriptive heads under which these transactions are shown indicate the nature thereof.

Of the transactions falling under class (3) the Secretary of State's Bills and Bills on London bulk so largely as a normal method of remittance of funds from India to England and *vice versa* that it has been decided to show them in separate Accounts, *vide* Account No. 98. A similar Account has also been opened for sterling purchases in India, *vide* Account No. 98A. The other transactions falling under this class do not require any detailed exhibition and are shown in Account No. 7.

No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted a

	UNADJUSTED BALANCES. 1st April 1923. Debits.	UNADJUSTED BALANCES. 1st April 1923. Credits.	No. of Item.
Part I.—Account Current with the Secretary of State for India.	£	£	
His Majesty's Imperial Government.			
War Office—			
Indian Force in North China	13,271	...	1
Additional Indian troops for service at Hong Kong	...	1,048	2
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	5,734	...	3
Enlistment of Natives of India for service in the Colonies	411	...	4
Indian Native Regiments lent for service in the Colonies	...	31,416	5
Payments in India on A. F. O. 1706	207,292	...	6
Payments in England on I. A. F. 602	60,084	...	7
Allotments paid in England by Regimental Paymasters on behalf of British Soldiers on the Indian Establishment	...	13,269	8
Expenditure in India on account of Expeditionary Forces and other War Services	359,632	...	9
Effects of deceased officers and men of the British Army	1,223	...	10
Air Ministry—			
Payments in India on A. F. O. 1706	...	...	11
,, ,, England on I. A. F. A. 602	...	...	12
Indian Troops in Iraq and Palestine	...	...	13
Admiralty—			
Admiralty Transports	...	(a) 117,643	14
Advances in India on account of Naval Services	63,397	...	15
Foreign Office—			
Lighting and buoying the Persian Gulf	40,666	...	16
Surveying the Persian Gulf	...	130	17
Persian Gulf Radio Offices	...	2,787	18
Troops lent for service in Persia	210,418	...	19
South Persia Military Police	...	159	20
Surplus Revenues of the occupied territories in Mesopotamia	...	418,312	21
Advances to His Britannic Majesty's Consuls	198	...	22
Currency returned to India from Jeddah	3	...	23
Ministry of Health—			
National Health Insurance Contributions	...	801	24
,, ,, ,, Stamps	...	...	25
Board of Trade—			
Little Basses Light Vessel Dues	...	2,709	26
Balances of Indian Shipping Masters' Accounts	18,471	...	27
Turkish Lighthouses in the Red Sea	1,297	...	28
Other Imperial Government Departments—			
Postal and Money Order Transactions	1,164,897	...	29
Supplies to the Ministry of Munitions	268	...	30
Pensions, etc., issued in India to officers and men (Naval and Military) or their dependants	132,916	...	31
Bills drawn in India on account of Emigration of Coolies and African Protectorates	4,462	...	32
Miscellaneous payments and receipts in India on account of African Protectorates	...	19,742	33
Opium shipped to Hong Kong, the Straits Settlements, and Siam	...	...	34
Bills and Telegraphic transfers drawn on India by the High Commissioner for Mesopotamia	...	5,003	35
Currency notes returned to India from East Africa	6	...	36
Miscellaneous	...	(a) 454,261	37
Adjustment with the Central Clearing Office (Enemy Debts)	...	...	38
Sale proceeds of Surplus Stores in India	...	2,345	39
Unemployment Insurance Sale of Stamps in India	...	...	40
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT	2,284,646	1,069,625	

(a) Differs from last year's balance by reason of correction since made.

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1924 the commencement and close of that Year.

No. of Item.	1923-24.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31ST MARCH 1924.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	15,480	7,863	...	16,309	4,579	...
2	1,761	1,764	...	—1,051	...	...
3	15,857	19	...	16,983	4,589	...
4	1,238	1	...	834	814	...
5	69,414	24,837	...	9,707	3,454	...
6	162,101	2,374	...	250,971	116,048	...
7	4,291	221,400	164,126	...	7,101	...
8	39,741	...	—2,509	...	23,963	...
9	231,343	—90,888	...	9,461	672,402	...
10	836	12,400	12,405	...	2,064	...
11	50,913	32	...	35,326	15,555	...
12	10	15,178	15,208	...	40	...
13	896,413	69,952	...	880,758	...	54,297
14	76,128	27,066	...	29,652	...	98,233
15	216,644	2,573	...	241,194	36,274	...
16	16,906	...	...	37,000	20,572	...
17	130	...	...	...	...	...
18	3,454	2,858	2,152	...	...	39
19	69,643	4,221	...	285,522	...	9,682
20	...	1,622	1,781	...	...	...
21	21,246	138,192	535,258	...	...	...
22	...	...	...	198	...	...
23	...	...	—3	...	...	...
24	4,020	4,027	...	...	...	306
25	5	69	809	...	745	...
26	67	5,527	5,475	...	...	2,694
27	4,023	7,988	—3,286	...	11,290	...
28	10,513	...	...	13,341	...	1,531
29	642,285	610,977	...	1,219,210	...	23,605
30	3,230	30	1,137	...	4,605	...
31	132,736	2,513	...	193,971	69,168	...
32	69,960	...	...	68,460	5,962	...
33	55	3,275	...	339	...	23,301
34	989,840	...	...	989,840	...	...
35	2,421,449	10	...	2,416,096	340	...
36	...	...	—6	...	...	...
37	1,049,250	328,831	522,147	564,874	223,431	...
38	...	226,984	226,984	...	...	...
39	55,154	282,770	151,204	...	...	78,757
40	...	129	401	...	272	...
	7,276,206	1,914,594	1,633,283	7,278,995	1,223,268	292,347

No. 97—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES, 1st April 1923.		No. of Item.
	Debits.	Credits.	
	£	£	
Brought forward	2,284,646	1,069,625	
His Majesty's Indian Government in London.			
PURCHASE OF BULLION IN ENGLAND—			
Gold	13	...	41
Silver	...	2	42
OTHER REMITTANCE TRANSACTIONS—			
Exchange Adjustment on Remittance Transactions	...	...	43
Currency returned from India to countries of issue	23,055	...	44
Hire of Transports on account of Australia and New Zealand	3,815	...	45
Payments on account of Australian personnel	4,526	...	46
Aden Reinforcements	870	...	47
Purchase of mules for War Purposes	...	3,610	48
Purchase of Ford Cars	...	280	49
Extension of Ordnance Factories in India	204	...	50
Stores charged to Local Funds and Indian States	117	...	51
Remittances by Administrators-General	...	360	52
Effects of deceased officers and warrant officers of the Indian Army	...	1,246	53
Remittances by British Soldiers for deposit in the Post Office Savings Bank or investment in British Securities	...	217	54
Indo-European Telegraphs: Remittances	...	...	55
Remittances for payment by the India Office	218	...	56
Allotments of Pay: British and Indian Services	...	1,618	57
Mission to the Court of Persia: Bills and Telegraphic Transfers	...	5,000	58
Pay and Pensions chargeable to Local Funds	65	...	59
Sale of opium shipped to England	2,500	...	60
Enemy ships employed under the control of the Director, Royal Indian Marine	...	221,593	61
Recoveries on account of allotments paid in India	...	128	62
Expenses of Indian Cadets at Sandhurst	...	1,373	63
General Provident Fund	2	...	64
Indian Civil Service Provident Fund	2	...	65
Miscellaneous Provident Funds	...	...	66
Allotments of pay Civilian Artificers	2,236	...	67
Liquidators of Hostile Firms	10,654	...	68
Exchange of Indian Currency Notes	12	...	69
Interest appropriated to the Paper Currency Reserve for reduction of created securities	...	...	70
Government of India 6 per cent. Rupee Loan	...	...	71
East Indian Railway Company: Share of surplus profits	...	...	72
Rohilkund and Kumaon Railway—Interest on 4 per cent. debenture stock etc.	...	...	73
Miscellaneous	14,940	...	74
Australian and New Zealand staff corps officers attached to British Units in India	15,573	...	75
Indian Military Widows and Orphan's Fund (Sterling Branch)	...	...	76
Ditto ditto (Rupee Branch)	...	...	77
Payments on account of Australian Horses	...	...	78
TOTAL HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON	78,802	235,422	
TOTAL PART I—ACCOUNT CURRENT WITH THE SECRETARY OF STATE	(a) 2,363,448	(a) 1,305,047	

(a) Differs from last year's closing balance by reason of corrections since made.

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1924 the commencement and close of that year.

No. of Item.	1923-24. INDIA. Debits (Payments).	1923-24. INDIA. Credits (Receipts).	1923-24. ENGLAND. Debits (Payments).	1923-24. ENGLAND. Credits (Receipts).	UNADJUSTED BALANCES 31st MARCH 1924. Debits.	UNADJUSTED BALANCES 31st MARCH 1924. Credits.
	£ 7,276,206	£ 1,914,594	£ 1,633,283	£ 7,278,995	£ 1,223,268	£ 292,347
41	...	13	...	...	...	...
42	2	...	...	...	...	...
43	...	—603	...	603	...	...
44	...	23,061	...	—5	...	1
45	...	838	...	239	2,738	...
46	39	...	...	6,335	...	1 770
47	43	635	...	...	278	...
48	...	...	3,610	...	...	...
49	...	...	...	...	...	280
50	...	...	...	...	204	...
51	...	117	...	...	...	...
52	...	...	...	...	...	360
53	96	1,057	1,659	...	...	548
54	718	26,488	20,306	...	...	5,681
55	...	717	529	...	...	188
56	85	3,770	3,932	...	465	...
57	986	—489	—438	...	...	581
58	...	69,000	72,000	...	...	2,000
59	...	2,526	2,548	...	87	...
60	...	2,500	...	...	...	...
61	14,868	35	1,141	40	...	205,659
62	155	...	...	—10	42	...
63	42	6,099	6,008	...	...	1,422
64	841	611	...	232	...	...
65	...	2	...	...	...	...
66	26	...	...	26	...	...
67	964	7,287	4,453	...	366	...
68	...	16,715	16,054	9,993	...	...
69	...	12	...	...	...	...
70	47,489	...	...	47,489	...	...
71	3,985	...	...	3,985	...	...
72	...	52,744	52,744	...	...	...
73	...	21,816	21,816	...	...	...
74	63,516	19,328	16,543	55,998	20,273	...
75	6,543	1,066	...	15,200	5,850	...
76	...	103,002	103,002	...	...	...
77	...	55	53	...	...	2
78	48,767	...	...	48,767	...	...
	189,165	358,402	325,960	188,292	30,303	218,492
	7,465,371	2,272,996	1,959,243	7,467,287	1,253,571	510,839

N. to W.—Debt, Deposits and Advances.

No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES. 1st April 1923.		No. of Item.
	Debits.	Credits.	
	£	£	
Brought forward	2,363,448	1,305,047	
Part II—Account Current with the High Commissioner for India.			
His Majesty's Imperial Government.			
Miscellaneous	53	...	
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT	53	...	
His Majesty's Indian Government in London.			
Stores shipped to India under War Indents	...	...	1
Stores supplied in connection with Munitions	...	—13	2
Extension of Ordnance Factories in India	...	...	3
Stores charged to Local Funds and Indian States	...	...	4
Stores supplied on Old Indents	2,328	...	5
Remittances by Administrators General and Official Trustees in India	...	4,103	6
Pay and Pensions chargeable to Local Funds	...	45	7
Passage Advances to Government Officers	...	...	8
Advances on account of Motor Cars and recoveries of such Adances	...	...	9
Purchase of Java Molasses	...	...	10
„ „ „ Quinine	...	...	11
Sale of Opium shipped to England	...	...	12
Exchange Adjustment on Remittance Transactions	...	...	13
Enemy Ships employed under the control of the Director, Royal Indian Marine	33,059	...	14
Expenses of Indian Cadets at Sandhurst	...	...	15
General Provident Fund	...	...	16
Indian Civil Service Provident Funds	60	...	17
Miscellaneous	...	6,075	18
TOTAL HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON	35,447	10,210	
TOTAL PART II—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER	35,500	10,210	
TOTAL ACCOUNT CURRENT BETWEEN INDIA AND ENGLAND	2,398,948	1,315,257	
DITTO IN INDIAN CURRENCY			

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1924 the commencement and close of that Year.

No. of Item.	1923-24.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31ST MARCH 1924.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	7,465,371	2,272,996	1,959,243	7,467,287	1,253,571	510,839
	...	53	...	...	...	...
	...	53	...	...	...	...
1	...	—110	—110	...	...	...
2	...	13	...	...	...	...
3	...	39	39	...	...	...
4	...	63,748	63,748	...	...	...
5	...	2,311	...	...	17	...
6	...	...	4,103	...	...	...
7	...	11,126	11,182	...	11	...
8	219	11,569	11,569	219	...	...
9	10,310	10,487	10,487	10,310	...	...
10	...	7,645	7,645	...	...	...
11	...	38,403	38,403	...	...	...
12	3,341	6	...	3,335	...	...
13	2	...	...	2	...	...
14	...	33,059	...	...	...	...
15	480	480	...	...	...	...
16	14,304	10,898	10,898	14,293	11	...
17	108	3,061	3,062	167	2	...
18	75,155	30,934	27,299	62,875	2,570	...
	103,919	223,669	188,325	91,201	2,611	...
	103,919	223,722	188,325	91,201	2,611	...
	7,569,290	2,496,718	2,147,568	7,558,488	1,256,182	510,839
	7,56,92,902	2,49,67,181	2,14,75,680	7,55,84,886		

N. to W.—Debt, Deposits and Advances.

Secretary of State's Bills and Sterling Transfers on London.

The Secretary of State's drafts (called " Council Bills or Councils ") both bills and telegraphic transfers, are in normal times sold by the Secretary of State in London on Calcutta, Bombay and Madras (and from 1923-24 also on Karachi) primarily to meet the requirements of the Home Treasury, *e.g.*, payments of interest on debt, of leave salaries and pensions, purchase of stores for India, etc. The proceeds of the sales are placed to the credit of the Secretary of State's Treasury balances, and any amount in excess of Treasury requirements are placed to the credit of the Paper Currency Reserve or the Gold Standard Reserve when circumstances render this course expedient. The payments of Council bills in the latter case are met by transfer to Treasury balances of funds from the Paper Currency Reserve or from the amounts held in India on account of the Gold Standard Reserve. In a period of weak exchange the sale of Council drafts is normally suspended and unless circumstances render it inexpedient, sterling bills and telegraphic transfers (called Reverse Councils) on the Secretary of State are sold by the Government of India for the purpose of supporting exchange, the conditions of sales being announced at the time.

Prior to 1922-23, the transactions in connection with Secretary of State's Bills and Sterling Transfers in London were exhibited in a separate Section, 'Section U—Secretary of State's Bills, etc.' These transactions have since been grouped under Section 'T—Remittances'.

No. 98.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and KARACHI and AMOUNT OF BILLS Discharged in INDIA, during the Year ended 31st March 1924, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1923.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1924.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
CHARGED UNDER SECRETARY OF STATE'S BILLS:	₹	£	₹	£	₹	£	₹	£
In Calcutta	...	...	4,10,88,000	2,807,375	4,10,88,000	2,807,375	...	...
In Madras	...	...	22,50,000	156,523	22,50,000	156,523	...	...
In Bombay	...	...	7,07,89,000	4,888,040	7,07,89,000	4,888,040	...	...
In Karachi	...	...	1,27,23,000	886,767	1,27,23,000	886,767	...	...
TOTAL	...	...	12,68,50,000	(a) 8,738,705	12,68,50,000	8,738,705	...	...

(a) The average rate of exchange on Council Bills drawn during the year was 1s. 4·5336161d. the rupee.

No. 9E-A.—ACCOUNT showing AMOUNTS of STERLING PURCHASED in INDIA, and the proceeds thereof received by the SECRETARY OF STATE IN ENGLAND during the year ended 31st March 1924, the AMOUNTS of the STERLING PURCHASED in INDIA but not realised by the SECRETARY OF STATE IN ENGLAND at the close of the year and the SUMS in RUPEES paid in INDIA on ACCOUNT of these Amounts, respectively.

	OUTSTANDING ON 1ST APRIL 1923.		STERLING PURCHASED IN INDIA.		STERLING REALISED IN ENGLAND.		OUTSTANDING ON 31ST MARCH 1924.	
	Amount of Sterling not realised by Secretary of State.	Rupees paid therefor.	Amount of Sterling.	Rupees paid therefor.	Amount of Sterling.	Rupees paid therefor.	Amount of Sterling not realised by Secretary of State.	Rupees paid therefor.
	£	R	£	R	£	R	£	R
Calcutta	...	...	6,040,000	8,71,06,503	6,040,000	8,71,06,503	...	...
Bombay	...	...	7,060,000	10,05,91,670	7,060,000	10,05,91,670	...	...
Total	...	...	13,100,000	18,76,98,173	13,100,000	18,76,98,173	...	...

No. 99.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1924.

	Balance, 1st April 1923.	Balance, 31st March 1924.
	R	R
INDIA.		
Cash in District Treasuries.		
India General	26,81,632	19,09,176
Baluchistan	5,13,878	2,82,311
N.-W. Frontier Province	—2,10,038	2,67,694
Madras	1,34,98,274	97,59,620
Bombay	60,30,865	51,36,011
Bengal	37,48,919	29,43,194
United Provinces	60,12,633	43,85,079
Punjab	30,24,434	22,70,152
Burma	1,02,82,493	81,90,857
Bihar and Orissa	38,94,459	28,36,875
Central Provinces and Berar	29,27,315	25,83,784
Assam	20,15,489	14,35,221
TOTAL CASH IN DISTRICT TREASURIES	5,44,18,353	4,19,99,974
Cash in Imperial Bank of India and its Branches	20,51,62,071	26,93,62,318
TOTAL INDIA	25,95,80,424	31,13,62,292
ENGLAND.	£	£
Secretary of State	(a) 9,614,925	(b) 10,191,878
High Commissioner	207,044	192,369
TOTAL ENGLAND £	9,821,969	10,384,247
	R	R
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10	9,82,19,688	10,38,42,476
GRAND TOTAL	35,78,00,112	41,52,04,768

(a) Of this amount £3,658 represents the funds of the Gold Standard Reserve.
(b) " " £941 " " "

DELHI;
The 9th January 1925.

M. F. GAUNTLETT,
Auditor General in India.

APPENDICES.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1923-24.

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No. 100.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES by the Central Government during the Year 1923-24, including the amounts of ADVANCES several PROVINCES and the TOTAL BALANCE in the

	No. of Account.	India General, (including Baluchistan).	Madras.	Bombay.	Bengal.	No. of item.
		₹	₹	₹	₹	
Revenue	5	46,86,53,851	11,03,12,111	24,87,90,967	26,37,48,644	1
Exchange added to Revenue	5	1,97,16,844	...	...	...	2
Public Debt Incurred:						
PERMANENT DEBT—						
Sterling debt	82	...	...	...	...	3
Rupee debt	82	23,97,55,100	...	...	...	4
TOTAL		23,97,55,100	...	...	...	5
FLOATING DEBT INCURRED—						
Treasury Bills	82	59,08,80,000	2,80,000	2,72,60,000	...	6
Loans from the Imperial Bank of India	82	5,00,00,000	...	...	...	7
TOTAL PUBLIC DEBT INCURRED		64,08,80,000	2,80,000	2,72,60,000	...	8
Unfunded Debt—						
Deposits of Service Funds	85	3,35,505	20,982	2,78,902	...	9
Post Office Cash Certificates	86	6,96,79,231	...	...	...	10
Savings Bank Deposits	86	23,78,47,032	25,69,556	29,37,704	29,16,828	11
TOTAL		30,65,89,758	25,90,538	32,16,606	29,16,828	12
Deposits and Advances—						
Deposits of Local Funds	88	30,18,907	5,62,18,706	2,70,91,463	1,88,38,347	13
Deposits of Branch Line Companies	90	1,52,391	...	...	...	14
Sinking Funds for Central Loans	89	73,69,702	...	...	...	15
Other Sinking Fund Deposits	89 A	...	...	3,25,104	...	16
Gold Standard Reserve	...	...	...	...	...	17
Paper Currency Reserve	...	2,97,72,262	...	...	...	18
Departmental and Judicial Deposits	93	24,06,19,249	6,86,68,700	14,71,40,334	14,43,79,419	19
Advances	101	6,11,95,617	1,16,34,701	2,15,25,151	30,83,358	20
Suspense	102	3,41,87,790	154	13,49,450	3,74,616	21
Exchange on Remittance Accounts	94	3,07,39,179	...	...	...	22
Miscellaneous	103	46,40,397	...	...	...	23
TOTAL		41,17,45,494	13,65,22,261	19,74,32,002	16,66,76,740	24
Imperial Bank Deposits	...	21,75,29,440	—11,24,54,552	9,41,92,503	—22,94,01,014	25
Loans and Advances by the Central Government.	95	10,25,683	6,44,379	2,51,099	17,43,330	26
Loans between Central and Provincial Governments.	82	...	45,68,606	29,63,000	4,84,783	27
Remittances—						
I.—Remittances within India—						
Inland Money Orders	104	84,87,90,377	...	...	...	28
Other Departmental Accounts	104	6,784	...	...	...	29
Net Receipts by Civil Treasuries from—						
Railways	104	—2,96,71,867	6,26,30,814	10,25,45,512	—6,38,686	30
Posts and Telegraphs	104	71,13,384	—2,62,27,803	91,17,164	1,34,86,642	31
Net Receipts from Civil Treasuries by—						
Marine	104	72,76,387	...	...	...	32
Army and Military Works	104	43,35,00,287	...	...	...	33
II.—Remittances between England and India—						
Remittance Account	107	2,30,75,704	7,45,871	5,56,451	2,99,428	34
Secretary of State's Bills drawn	93	...	...	...	...	35
Sterling purchased in India	98-A	...	...	...	...	36
Sterling obtained in England	...	...	...	...	...	37
Transfers through the Paper Currency Reserve	...	12,19,88,244	...	1,82,15,550	...	38
Sale of Gold	...	...	...	...	...	39
TOTAL		1,41,20,80,300	3,71,48,882	13,04,34,677	1,31,47,384	40
Balances of Provincial Governments	...	...	27,88,072	1,85,60,622	63,53,919	41
Total Receipts		3,71,79,76,470	18,24,00,297	72,31,01,476	22,56,19,614	42
OPENING BALANCE	99	20,83,57,581	1,34,96,274	60,30,865	37,48,919	43
GRAND TOTAL		3,92,63,34,051	19,58,96,571	72,91,32,341	22,93,68,533	44

of INDIA on the 31st March 1924; the amount of Puulic DEBT INCURRED and DISCHARGED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the INDIAN TREASURIES on the 31st March 1924.

No. of Item.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND (Sterling) converted into rupees at £1= Rs. 10).	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	3,49,62,576	3,65,95,584	8,10,27,386	58,05,881	98,21,311	43,43,316	1,26,40,61,627	4,40,86,095	1,32,78,64,527
2	...	—39	...	...	...	...	1,97,16,805		
3	...	...	...	...	...	...	...	18,15,81,676	18,15,81,676
4	...	...	...	...	...	...	23,97,55,100	...	23,97,55,100
5	...	...	...	...	...	...	23,97,55,100	18,15,81,676	42,13,36,776
6	...	3,95,000	...	...	..	...	61,88,15,000	...	61,88,15,000
7	...	...	...	...	...	...	5,00,00,000	...	5,00,00,000
8	...	3,95,000	...	...	...	...	66,88,15,000	...	66,88,15,000
9	...	...	...	...	...	...	—36,621	11,22,442	10,85,821
10	...	...	...	...	...	...	6,90,79,231	...	6,90,79,231
11	21,29,331	17,46,931	14,72,442	13,46,503	11,30,315	6,29,465	25,47,26,107	1,88,556	25,49,14,662
12	21,29,331	17,46,931	14,72,442	13,46,503	11,30,315	6,29,465	32,37,68,717	13,10,998	32,50,79,715
13	2,82,51,732	2,99,25,520	1,42,12,565	1,98,43,267	1,28,57,208	38,68,054	21,41,25,769	...	21,41,25,769
14	...	...	...	...	...	...	1,52,391	...	1,52,391
15	...	...	...	...	...	...	73,69,702	...	73,69,702
16	...	...	...	...	...	...	3,25,104	...	3,25,104
17	...	...	...	...	...	...	...	1,23,86,68,427	1,23,86,68,427
18	...	...	...	...	...	...	2,97,72,262	42,25,32,032	45,23,04,294
19	6,09,37,170	3,97,20,858	3,37,65,908	1,96,11,283	1,40,39,841	46,57,526	77,35,40,788	...	77,35,40,788
20	52,63,493	1,78,88,978	68,49,357	10,21,932	44,04,683	11,74,400	13,40,41,670	77,40,174	14,17,81,844
21	10,148	3,27,675	1,26,579	76,813	9,015	2,389	3,64,64,629	1,57,28,783	5,21,93,412
22	...	...	...	...	...	...	3,07,89,179	...	3,07,89,179
23	...	13,39,342	3,369	...	...	...	59,83,048	45,11,114	1,04,94,162
24	9,44,62,543	8,92,02,373	5,49,57,718	4,05,53,295	3,13,10,747	97,02,362	1,23,25,64,542	1,68,91,80,530	2,92,17,45,072
25	4,58,20,244	9,01,33,793	—10,55,77,005	1,67,73,108	—1,07,18,109	—62,98,408	...	...	...
26	...	4,31,513	9,391	9,015	...	...	41,14,410	...	41,14,410
27	25,00,000	1,00,38,166	...	4,98,499	5,90,389	...	2,15,93,443	...	2,15,93,443
28	...	...	...	...	...	...	84,87,90,877	...	84,87,90,877
29	...	...	...	...	...	41,639	43,423	...	43,423
30	1,92,40,671	3,36,63,717	—1,07,15,097	—92,11,648	36,29,215	—5,82,795	17,08,89,835	...	17,08,89,835
31	—3,11,09,675	—2,01,29,280	5,57,67,886	—57,55,992	2,04,17,711	1,58,80,232	3,85,80,769	...	3,85,80,769
32	...	...	...	...	...	...	72,76,387	...	72,76,387
33	...	...	...	...	...	...	43,35,00,287	...	43,35,00,287
34	43,389	1,05,438	38,783	23,343	19,147	9,627	2,42,67,131	7,55,84,886	10,05,52,067
35	...	...	...	...	...	...	...	8,73,87,046	8,73,87,046
36	...	...	...	...	...	...	...	13,10,00,000	13,10,00,000
37	...	...	...	...	...	...	...	1,30,29,594	1,30,29,594
38	...	...	...	...	...	...	14,02,03,794	5,84,77,728	19,86,81,522
39	...	...	...	...	...	...	...	2,00,00,000	2,00,00,000
40	—1,18,25,615	1,36,39,875	4,51,61,572	—1,49,44,297	2,40,66,073	1,53,48,702	1,66,42,57,553	38,54,79,254	2,04,97,36,807
41	23,49,282	98,13,274	—19,49,757	41,19,648	1,02,31,743	28,13,357	5,50,80,660	...	5,50,80,660
42	17,03,98,361	25,19,96,470	7,51,01,747	5,41,61,652	6,64,32,469	2,65,39,301	5,49,37,27,857	2,30,16,38,553	7,79,53,66,410
43	60,12,633	28,14,396	1,02,82,493	38,94,459	29,27,915	20,15,489	25,95,80,424	9,82,19,688	35,78,00,112
44	17,64,10,994	25,48,10,866	8,53,84,240	5,80,56,111	6,93,59,784	2,85,54,790	5,75,33,08,281	2,39,98,58,241	8,15,31,66,522

No. 100.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES by the CENTRAL GOVERNMENT during the Year 1923-24, including the AMOUNTS of ADVANCES PROVINCES, and the TOTAL BALANCE in the INDIAN

	No. of Account.	India General (including Baluchistan).	Madras.	Bombay.	Bengal.	No. of Item.
		R	R	R	R	
Expenditure	6	66,41,18,615	1,62,74,319	6,50,26,822	85,66,115	1
Exchange charged as Expenditure		14,77,55,977	...	...	...	2
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—						
Construction of State Railways	25	6,43,57,529	...	...	...	3
Exchange	C	4,46,63,297	...	...	...	4
Payments for Discharge of Debentures	25	...	...	...	...	5
Exchange	A	31,39,684	...	...	...	6
Construction of Irrigation etc., Works	34	...	...	...	...	7
Exchange		...	...	...	...	8
Capital outlay on Posts and Telegraphs	404	75,21,560	...	...	...	9
Initial Expenditure on New Capital at Delhi	67	1,45,86,854	...	...	...	10
Exchange		2,80,291	...	...	...	11
TOTAL		13,45,49,125	...	...	...	12
Public Debt Discharged—						
PERMANENT DEBT—						
Rupee Debt	82	4,99,66,036	...	...	...	13
FLOATING DEBT DISCHARGED:						
Treasury Bills	82	64,73,85,000	57,70,000	15,71,35,000	...	14
Loans from the Imperial Bank of India		5,00,00,000	...	...	...	15
TOTAL PUBLIC DEBT DISCHARGED		74,73,51,036	57,70,000	15,71,35,000	...	16
Unfunded Debt—						
Special Loans	83	...	...	...	...	17
Deposits of Service Funds	85	12,66,521	15,372	2,45,072	...	18
Post Office Cash Certificates	88	1,61,80,728	...	...	...	19
Savings Bank Deposits		19,98,11,023	14,83,870	14,99,424	13,71,564	20
TOTAL		21,72,58,272	14,99,242	17,44,496	13,71,564	21
Deposits and Advances—						
Deposits of Local Funds	88	28,68,850	5,30,15,955	2,67,10,555	1,85,75,071	22
Deposits of Branch Line Companies	90	2,92,694	...	...	...	23
Sinking Funds for Central Loans	89	37,90,029	...	...	...	24
Sinking Fund Investment Account	...	35,82,696	...	...	...	25
Gold Standard Reserve	...	...	...	...	...	26
Paper Currency Reserve	...	...	...	...	...	27
Departmental and Judicial Deposits	93	25,83,43,293	6,93,49,732	13,96,13,064	14,81,83,385	28
Advances	101	5,50,25,779	1,05,61,612	2,12,72,889	38,57,509	29
Suspense	102	2,82,08,200	1,85,091	8,03,901	8,407	30
Miscellaneous	103	5,76,643	...	41,839	...	31
TOTAL		35,26,13,184	13,36,11,490	18,84,47,248	17,06,24,372	32
Loans and Advances by the Central Government	95	4,11,617	...	31,01,500	...	33
Loans between Central and Provincial Governments	82	...	61,24,546	10,25,21,000	...	34
Remittances—						
I.—Remittances within India:—						
Inland Money Orders	104	84,93,47,495	...	...	...	35
Other Local Remittances	104	—3,80,91,687	29,04,804	—3,35,01,633	3,71,44,678	36
Other Departmental Accounts	104	6,27,33,532	—57,42,847	—82,36,107	—46,53,135	37
Net Payments into Civil Treasuries by—						
Railways	104	17,49,45,717	...	2,174	...	38
Posts and Telegraphs	104	3,86,25,724	...	...	...	39
Net Issues from Civil Treasuries to—						
Marine	104	22 45,012	—6,370	52,31,876	—7,32,906	40
Army and Military Works	104	10,26,74,131	2,08,40,272	7,03,61,485	41,37,195	41
II.—Remittances between England and India:—						
Remittance Account	107	3,93,46,227	2,19,018	2,55,98,854	99,67,456	42
Secretary of State's Bills paid	98	2,80,73,754	15,65,227	5,77,48,065	...	43
Sterling purchased in India	98A	6,04,00,000	...	7,06,00,000	...	44
Sterling obtained in England	...	99,52,344	30,77,250	...	...	45
Transfers through the Paper Currency Reserve		5,86,86,721	...	...	...	46
Sale of Gold		17,84,450	...	1,82,15,550	...	47
TOTAL		1,39,07,22,420	2,28,57,354	20,60,20,264	4,58,63,288	48
Balances of Provincial Governments	...	...	...	...	...	49
Total Disbursements		3,65,47,80,246	18,61,36,951	72,39,96,330	22,64,25,339	50
CLOSING BALANCE	99	27,15,53,805	97,59,620	51,36,011	29,43,194	51
GRAND TOTAL		3,92,63,34,051	19,58,96,571	72,91,32,341	22,93,68,533	52

of INDIA on the 31st March 1924; the AMOUNT of PUBLIC DEBT INCURRED and DISCHARGED and REPAYMENTS on various ACCOUNTS, the SUPPLIES to and from LONDON, and between the several TREASURIES on the 31st March 1924—*concld.*

No. of Item.	United Provinces.	Punjab and N.-W. F. Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND (Sterling converted into rupees at £1 = Rs. 10).	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R
1	3,27,58,548	2,38,99,101	1,34,97,559	—82,691	37,41,243	31,14,645	83,09,14,276	32,52,94,277	1,30,39,64,769
2	82	157	...	...	...	...	14,77,56,216		
3	...	...	...	...	...	...	6,43,57,529	9,89,77,646	20,79,98,472
4	...	...	...	...	...	...	4,46,63,297		
5	...	...	...	...	...	...	...	71,55,000	1,02,94,684
6	...	...	...	...	...	...	31,39,684		
7	...	9,980	...	...	...	...	9,980	2,221	13,104
8	...	903	...	...	...	...	903		
9	...	...	...	...	...	...	75,21,560	...	75,21,560
10	...	...	...	...	...	...	1,45,86,854	6,06,597	1,54,73,652
11	...	...	...	...	...	...	2,80,201		
12	...	10,883	...	...	...	...	13,45,60,008	10,67,41,464	24,13,01,472
13	200	...	...	...	...	...	4,99,66,236	...	4,99,66,236
14	45,000	11,90,000	19,60,000	...	...	...	81,34,85,000	...	81,34,85,000
15	...	...	...	...	...	...	5,00,00,000	...	5,00,00,000
16	45,200	11,90,000	19,60,000	...	...	...	91,34,51,236	...	91,34,51,236
17	23,027	...	...	...	...	...	23,027	...	23,027
18	...	...	...	...	...	...	15,27,465	2,90,009	18,17,474
19	...	...	...	...	...	...	1,61,80,728	...	1,61,80,728
20	14,43,247	9,11,715	8,56,818	6,81,175	6,15,248	3,06,107	20,89,79,691	72,224	20,90,51,915
21	14,66,274	9,11,715	8,56,818	6,81,175	6,15,248	3,06,107	22,67,10,911	3,62,233	22,70,73,144
22	2,91,38,233	3,07,74,775	1,48,98,792	2,06,51,589	1,23,97,018	38,67,267	21,28,32,205	...	21,28,32,205
23	...	...	...	...	...	...	2,92,694	...	2,92,694
24	...	...	...	...	...	...	37,80,929	...	37,80,929
25	...	...	...	...	...	...	35,82,696	...	35,82,696
26	...	...	...	...	...	...	...	1,23,86,95,596	1,23,86,95,596
27	...	...	...	...	...	...	...	42,25,32,032	42,25,32,032
28	6,17,42,373	3,96,45,755	3,33,53,533	1,98,72,962	1,38,07,922	40,50,074	78,84,67,093	...	78,84,67,093
29	43,66,612	1,80,73,211	73,33,358	9,84,189	41,99,205	12,92,054	12,69,66,418	—1,45,38,382	11,23,78,036
30	57,050	79,429	35,747	32,516	25,218	114	2,94,35,673	1,65,98,594	4,60,34,267
31	...	...	...	...	...	...	6,18,482	2,06,14,902	2,12,33,384
32	9,53,04,268	8,85,73,170	5,56,21,430	4,15,41,256	3,04,29,363	92,09,509	1,16,59,75,296	1,68,38,52,742	2,84,98,28,032
33	...	4,05,100	71,123	4,50,000	...	...	44,39,340	...	44,39,340
34	1,03,89,700	...	...	7,00,000	30,70,000	...	12,28,05,246	...	12,28,05,246
35	...	...	...	...	...	...	84,93,47,495	...	84,93,47,495
36	—2,02,51,886	22,90,542	—99,295	1,50,08,995	2,53,99,280	1,35,16,496	43,20,294	...	43,20,294
37	—1,53,42,216	—1,16,70,818	—47,80,791	—52,21,969	—68,57,852	—1,82,220	45,577	...	45,577
38	—12,015	...	...	...	...	—17,917	17,49,17,959	...	17,49,17,959
39	..	...	...	...	...	...	3,86,25,724	...	3,86,25,724
40	228	—68	3,90,608	—4,049	10,141	—387	71,34,085	...	71,34,085
41	6,76,23,760	14,64,67,785	94,03,501	21,30,460	1,03,50,527	11,56,953	43,51,46,069	...	43,51,46,069
42	43,972	1,95,453	2,72,430	16,059	18,050	16,383	7,56,92,962	2,14,75,620	9,71,68,582
43	...	...	...	...	...	...	8,73,87,046	...	8,73,87,046
44	...	...	..	...	...	...	13,10,00,000	...	13,10,00,000
45	...	...	...	...	...	...	1,30,29,594	...	1,30,29,594
46	...	...	...	...	...	...	5,86,86,721	13,99,94,801	19,86,81,522
47	...	...	...	...	...	...	2,00,00,000	...	2,00,00,000
48	3,20,61,843	13,72,82,894	51,86,453	1,19,29,496	2,39,20,146	1,44,89,308	1,89,53,33,466	16,14,70,481	2,05,68,03,947
49	...	...	...	...	...	...	...	1,82,94,568	1,82,94,568
50	17,20,25,915	25,22,73,020	7,71,93,383	5,52,19,236	6,67,76,000	2,71,19,569	5,44,19,45,939	2,29,60,15,765	7,73,79,61,754
51	43,85,079	25,37,846	31,90,857	28,36,875	25,83,784	14,35,221	31,13,62,292	10,38,42,476	41,52,04,768
52	17,64,10,994	25,48,10,866	8,53,84,240	5,80,56,111	6,93,59,784	2,85,54,790	5,75,33,08,281	2,39,98,58,241	8,15,31,66,522

No. 101.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1924.

Receipts.	India, General, including (Baluchistan).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
CENTRAL GOVERNMENT.											
ADVANCES—											
Civil Advances	85,66,958	18,76,584	67,53,276	8,95,528	17,80,125	19,67,863	17,27,416	4,00,659	19,79,305	2,99,585	2,62,47,304
Advances for Rest Camps	...	2,139	...	...	...	4,150	...	...	...	...	6,289
Special Advances	4,41,182	1,62,290	62,098	1,29,212	62,166	5,40,533	...	1,80,135	1,281	10,655	15,89,552
Forest Advances	9,48,329	32,72,404	29,55,942	8,91,118	24,08,576	33,66,351	51,06,012	4,15,582	24,22,921	3,63,713	2,26,48,948
REVENUE ADVANCES—											
Advances for Survey Operations	...	11,10,725	5,43,269	...	...	4,258	...	...	...	93	16,58,345
Salt and Excise Advances	...	13,222	5,21,589	...	...	...	...	...	...	...	5,34,811
Opium Advances	...	...	...	...	42,607	...	...	...	...	...	42,607
Stock Account—Opium	...	7,744	32,02,612	...	...	...	...	...	...	...	32,10,356
Do. —Ganja	5,267	28,017	...	...	...	...	...	7,317	...	...	40,601
Do. —Agriculture	...	...	238	...	...	...	...	...	...	...	238
Advances Recoverable, Posts and Telegraphs	23,95,729	...	...	...	...	...	...	...	...	...	23,95,729
Advances Recoverable, Marine (Net)	...	...	...	...	...	...	...	...	...	...	...
Advances Recoverable, Military (Net)	(a)55,16,069	...	...	...	...	...	...	...	...	...	55,16,069
PERMANENT ADVANCES—											
Permanent Advances, Civil	15,353	16,193	18,885	4,115	6,919	7,039	15,929	3,259	1,176	354	89,222
Ditto Posts and Telegraphs	20,198	...	...	...	...	...	...	...	...	...	20,198
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	17,28,604	...	...	...	...	...	...	...	...	...	17,28,604
Ditto ditto, Mauritius	14,29,603	...	...	...	...	...	...	...	...	...	14,29,603
Ditto ditto, Straits Settlements	2,75,364	...	...	...	...	...	...	...	...	...	2,75,364
Ditto ditto, Hong-Kong	1,64,022	...	...	...	...	...	...	...	...	...	1,64,022
Ditto ditto, Federated Malay States	8,96,526	...	...	...	...	...	...	...	...	...	8,96,526
Ditto ditto, Kedah State	3,347	...	...	...	...	...	...	...	...	...	3,347

Account Current with Indian States—											
Ditto ditto, Civil	15,18 849	45,22,648	3,29,488	11,63,385	...	1,16,35,668	...	...	...	...	1,91,70,038
Ditto ditto, Posts and Telegraphs	2,73,59,272	...	...	...	...	...	...	...	...	...	2,78,59,272
Ditto ditto, ditto Iraq Administration	22,83,643	...	...	...	...	...	...	...	...	...	22,83,643
Charges on account of Quarantine Officers recoverable from the Persian Government	18,011	...	...	...	...	...	...	...	...	...	18,011
COINAGE ACCOUNTS—											
Small Coin Depôt Balances (Net)	20,45,550	6,22,735	...	...	9,63,190	3,63,111	...	16,980	...	...	40,11,476
Bronze Coinage Account (Net)	63,741	...	73,418	...	...	...	...	...	...	...	1,37,159
Currency Silver in process of coinage (Net)	50,00,000	...	70,64,336	...	...	...	...	...	...	...	1,20,64,336
TOTAL INDIA . R	6,11,95,617	1,16,34,701	2,15,25,151	30,83,358	52,63,493	1,78,88,978	68,49,357	10,21,932	44,04,683	11,74,400	13,40,41,670

	Secretary of State.	High Commissioner.	Total.	
ENGLAND—				
REPAYMENT OF ADVANCES—				
Repayment by the War Office :				
Expenditure in England in connection with Military Expenditure in War Areas :				
In Iraq	£ 17,625	£ ...	£ 17,625	
In Palestine	5,617	...	5,617	
In Egypt	1,698	...	1,698	
At Constantinople	1,801	...	1,801	
Repayment by the Imperial Government of Expenditure in England in connection with				
Pay of Second Lieutenants on appointment to the Indian Army	3,584	...	3,584	
South Persia Military Police	305	...	305	
Civil Administration of Iraq	16,282	...	16,282	
Moiety of Expenditure in England in connection with—				
Troops Serving in Persia	2,042	...	2,042	
Military Expenditure at Aden	11,765	...	11,765	
Repayment of expenditure on behalf of the Command Paymasters in Iraq and Egypt	21,430	...	21,430	
Repayments in respect of stores, etc., for Iraq Administration	...	5,466	5,466	
Commutation of Pensions on behalf of Provincial Governments	...	1,234	1,234	
Portion of advances for the purposes of the Persian Government	23,724	...	23,724	
Portion of investment in Indian Railway Debentures subsequently realised	687,739	...	687,739	
Rebates on passages	...	2,601	2,601	
Miscellaneous	19,911	1,193	21,104	
TOTAL RECEIPTS IN ENGLAND	763,523	10,494	774,017	
Do. CONVERTED INTO **Rs. at £1 = Rs. 10**				**77,40,174**
TOTAL RECEIPTS				14,17,81,844

	Rs.
(a) Wazir Force	20,07,786
Sind Rajputana District	4,48,023
Bombay District	99,030
Central Provinces District	64,666
Eastern Command and United Provinces District	3,53,724
Burma District	88,763
Royal Air Force	24,578
Army Factory Accounts	7,72,387
Surplus Stores Accounts	8,47,153
(Field Controller, Poona) Chief Auditor's Branch	2,19,817
Military Accountant General (F. C. Section)	3,90,189
Aden Brigade	1,99,948
Total.	55,16,069

No. 101.—Account of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1924.

Disbursements.	India, General (including Baluchistan).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	R	R	R	R	R	R	R	R	R	R	R
CENTRAL GOVERNMENT.											
ADVANCES—											
Civil Advances	87,89,406	19,12,381	68,69,715	11,62,917	19,23,348	13,88,732	17,88,980	4,25,146	17,24,657	3,20,481	2,68,05,813
Advances for Rest Camps	...	...	...	...	...	2,720	...	...	...	...	2,720
Special Advances	3,40,914	2,60,272	1,37,351	2,31,170	14,956	7,96,649	1,46,286	1,35,488	...	5,822	20,68,508
Forest Advances	9,19,580	32,57,397	28,58,582	9,54,724	24,02,712	31,10,165	49,41,292	4,13,038	24,05,662	8,71,486	2,21,64,668
REVENUE ADVANCES—											
Advances for Survey Operations	...	10,12,484	4,53,902	...	...	2,277	...	...	...	160	14,68,823
Salt and Excise Advances	...	13,971	71,808	...	...	...	...	...	...	...	85,779
Opium Advances	...	...	...	...	19,570	...	...	...	...	...	19,570
Stock Account—Opium	...	5,706	31,96,259	...	...	...	...	...	...	...	32,01,965
Do. —Ganja	5,202	3,022	...	...	...	...	...	...	...	...	42,718
Do. —Grain Depôt	...	...	66	...	...	...	...	7,291	27,203	...	66
Advances, Recoverable, Posts and Telegraphs	21,32,797	...	...	...	...	...	...	...	...	...	21,32,797
Ditto. Military (Net)	(a)74,91,958	...	...	...	...	...	...	...	...	...	74,91,958
Ditto Marine (Net)	7,87,080	...	...	...	...	...	...	...	...	...	7,87,080
PERMANENT ADVANCES—											
Permanent Advances, Civil	16,211	17,915	48,768	5,404	6,896	23,670	14,095	3,226	41,683	1,325	1,79,193
Ditto, Posts and Telegraphs	178	...	...	...	...	...	...	...	...	...	178
ACCOUNTS WITH FOREIGN STATES—											
H.M.'s Colonial Government, Ceylon	4,40,497	...	...	...	...	...	...	...	...	...	4,40,497
Do. do. Mauritius	17,07,700	...	...	...	...	...	...	...	...	...	17,07,700
Do. do. Straits Settlements	2,87,181	...	...	...	...	...	...	...	...	...	2,87,181
Do. do. Hong-Kong	1,41,046	...	...	...	...	...	...	...	...	...	1,41,046
Do. do. Federated Malay States	12,46,258	...	...	...	...	...	...	...	...	...	12,46,258
Do. do. Kedah State	3,500	...	...	...	...	...	...	...	...	...	3,500
Account Current with Indian States—											
Civil	12,52,643	40,48,464	3,23,261	15,03,294	...	1,22,48,948	...	...	...	...	1,93,76,610
Posts and Telegraphs	2,79,98,190	...	...	...	...	...	...	...	...	...	2,79,98,190
Ditto with Iraq Administration	7,87,600	...	...	...	...	...	...	...	...	...	7,87,600
Charges on account of Quarantine Officers recoverable from the Persian Government	24,450	...	...	...	...	...	...	...	...	...	24,450

COINAGE ACCOUNTS—											
Nickel Coinage Account (Net)	33,696	...	6,85,037	...	...	...	...	...	...	...	7,18,733
Small Coin Depôt Balances (Net)	...	...	5,37,350	...	...	...	4,42,705	...	...	92,780	10,72,835
Bullion Advances for Coinage (Net)	6,19,692	...	60,90,290	...	...	...	...	...	...	...	67,09,982
TOTAL INDIA	5,50,25,779	1,05,61,612	2,12,72,889	38,57,509	43,66,612	1,80,73,211	73,33,358	9,84,189	41,99,205	12,92,054	12,69,66,418

ENGLAND—

ADVANCES REPAYABLE—	Secretary of State.	High Commissioner.	Total.	
Recoverable from the War Office :				
Expenditure in England in connection with Military Expenditure in War Areas :				
In Iraq	£ 17,625	£ ...	£ 17,625	
In Palestine	5,617	...	5,617	
In Egypt	1,698	...	1,698	
At Constantinople	1,801	...	1,801	
Recoverable from the Imperial Government :				
Expenditure in England in connection with				
Pay of Second Lieutenants on appointment to Indian Army	845	...	845	
South Persia Military Police	153	...	153	
Civil Administration of Iraq	9	...	9	
Moiety of expenditure in England in connection with :				
Lighting and buoying the Persian Gulf	—2,231	...	—2,231	
Military Expenditure at Aden	11,765	...	11,765	
Troops serving in Persia	1,345	...	1,345	
Investment in Indian Railway Debentures	834,041	...	834,041	
Stores, etc., for Iraq Administration	...	244	244	
Advances for the purposes of the Persian Government. Transfer against Revenue of Payments 1911-12 to 1920-21	—2,367,270	...	—2,367,270	
Expenses Recoverable from the Persian Government consequent on disturbances in Persia	350	...	350	
Rebates on Passages	...	3,044	3,044	
Commutations of pensions on behalf of Provincial Governments	...	20,964	20,964	
Expenditure on behalf of the Command Paymasters in Iraq and Egypt	6,867	...	6,867	
Miscellaneous	3,180	1,115	4,295	
TOTAL CHARGES IN ENGLAND £	—1,484,205	25,367	—1,458,838	
			CONVERTED INTO Rs. AT £1 = Rs. 10	1,45,88,382
			TOTAL DISBURSEMENTS	11,23,78,036

	Rs.
(a) Northern Command and Rawalpindi District	5,49,188
Peshawar District	2,73,700
Kohat District	3,245
Lahore District	13,46,062
Western Command and Baluchistan District	19,32,221
Southern Command and Poona District	1,17,719
Madras District	1,03,882
Allahabad Independent Brigade	4,95,927
Presidency and Assam District	2,41,088
Adjustment of Unaudited Military Expenditure	24,28,926
Total	74,91,958

No. 102.—SUSPENSE ACCOUNTS for the Year ended 31st March 1924.

RECEIPTS.	India, General (including Baluchistan).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R.	R	R	R	R	R	R	R	R	R
Central Government—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	37,15,700	...	34,695	51,640	3,170	...	...	76,813	9,015	830	38,91,863
National Health Insurance Suspense	136	...	...	...	...	...	...	...	...	...	136
English Stores Suspense Account	...	...	3,521	3,066	...	...	...	...	...	...	6,587
Securities of Companies Railways' Provident Fund taken over	24,45,242	...	...	...	...	...	...	...	...	...	24,45,242
Suspense Account, Posts and Telegraphs	93,272	...	...	...	...	...	...	...	...	...	93,272
Savings Bank Investment Account	7,10,260	...	...	...	...	...	...	...	...	...	7,10,260
Recoveries of Service Payments	...	154	...	...	30	...	...	...	...	...	184
CHEQUES AND BILLS—											
Pre-audit Cheques	...	...	7,36,349	1,39,745	...	2,13,605	81,068	...	...	...	12,20,767
Viceroy's Tour cheques	12,45,712	...	...	...	...	...	...	...	...	...	12,45,712
Delhi Audit Officers' Cheques Issued	1,87,44,892	...	...	...	...	...	...	...	...	...	1,87,44,892
Departmental Cheques	...	...	72,014	...	...	...	...	...	...	...	72,014
Government of India Sanctions Cheques	4,63,284	...	...	...	...	...	...	...	...	...	4,63,284
Treasury Orders	...	...	...	...	...	680	...	...	...	...	680
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	3,17,542	...	4,52,871	1,80,165	6,948	1,13,390	45,511	...	...	1,559	11,17,986
Posts and Telegraphs Cash Balances	15,37,396	...	...	...	...	...	...	...	...	...	15,37,396
Military Do.	(a)11,81,659	...	...	...	...	...	...	...	...	...	11,81,659
Marine Do.	6,224	...	...	...	...	...	...	...	...	...	6,224
Railway Do. Revenue	37,26,471	...	...	...	...	...	...	...	...	...	37,26,471
Total Central Govt.	3,41,87,790	154	13,29,450	3,74,616	10,148	3,27,675	1,26,579	76,813	9,015	2,389	3,64,64,629
Provincial Govts—											
Suspense Account	...	...	2,577	...	...	...	...	...	...	...	2,577
Total Provincial Govts.	...	...	2,577	...	...	...	...	...	...	...	2,577
Total India, Central and Provincial Govts.	3,41,87,790	154	13,52,027	3,74,616	10,148	3,27,675	1,26,579	76,813	9,015	2,389	3,64,67,206

	£	
CENTRAL GOVERNMENT— ENGLAND		
High Commissioner—		
Bills payable:		
Liabilities accrued during the financial year in respect of stores supplied and charged to service heads	1,572,878	
RECEIPTS IN ENGLAND CONVERTED INTO Rs. AT £1 = Rs. 10		1,57,28,783
TOTAL RECEIPTS		5,21,95,989
Central Government		5,21,93,412
Provincial Governments		2,577

Disbursements.

Central Government—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	...	30,299	...	...	...	70,393	35,747	...	...	...	1,36,439
Cash Balance Investment Account	52,23,763	...	...	...	...	...	...	...	2,949	...	52,23,763
Distillery Deposits of India States	...	...	...	...	...	...	...	...		...	2,949
Capitalised outstandings	...	...	...	...	...	...	...	...	...	...	...
Suspense Account M. A. (a), Foreign claims	3,58,107	...	...	...	...	...	...	...	...	...	3,58,107
Savings Bank Investment Account	...	...	...	...	...	...	...	...	...	...	...
Recoveries of Service Payments	...	...	...	...	...	...	...	...	...	...	...
National Health Insurance Stamps	...	...	...	...	...	...	...	...	...	...	...
Unemployment Insurance Stamps	124	...	...	...	...	...	...	...	...	...	124
Army Remount Depot	...	...	...	...	...	9,036	...	...	...	...	9,036
English Stores Suspense Account	...	...	...	...	...	...	...	...	...	...	...
Military Accommodation Scheme	...	...	8,03,901	...	...	...	...	...	...	...	8,03,901
CHEQUES AND BILLS—											
Pre-audit cheques	2,17,75,558	45,724	...	...	57,050	...	...	...	20,650	...	2,18,98,982
Departmental cheques	...	5,454	...	8,407	...	...	...	...	...	...	13,861
Treasury orders	...	...	...	...	...	...	...	...	...	...	...
Accountant General Railways' cheques	3,26,604	...	...	...	...	...	...	...	...	...	3,26,604
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	...	1,03,614	...	...	...	...	...	32,516	1,619	...	1,37,749
Military do.	(b) 4,36,406	...	...	...	...	...	...	...	...	...	4,36,406
Postal and Telegraph Departmental Balances	...	...	...	...	...	...	...	...	...	...	...
Railway Departmental Balances, Capital	87,638	...	...	...	...	...	...	...	...	...	87,638
Railway Departmental Balances, Revenue	...	...	...	...	...	...	...	...	...	114	114
Total Central Govt.	2,82,03,200	1,85,091	8,03,901	8,407	57,050	79,429	35,747	32,516	25,218	114	2,94,35,673
Provincial Govts.—											
Suspense Account	...	...	...	...	...	...	...	7,272	...	...	7,272
Total Provincial Govts.	...	...	...	...	...	...	...	7,272	...	...	7,372
Total India, Central and Provincial Govts.	2,82,03,200	1,85,091	8,03,901	8,407	57,050	79,429	35,747	39,788	25,218	114	2,94,42,945

Central Government—	ENGLAND.	
High Commissioner—		
Bills Payable:		
Payments for Stores for military services	£ 1,659,859	
RECEIPTS IN ENGLAND CONVERTED INTO Rs. AT £ 1 = Rs. 10		1,65,98,594
Total Disbursements	...	4,60,41,539
CENTRAL GOVERNMENT	...	4,60,34,267
PROVINCIAL GOVERNMENTS	...	7,272

	Rs.
(a) Northern Command and Rawalpindi District	27,063
Lahore District	98,969
Wazir Force	7,44,958
Western Command and Baluchistan District	5,567
Southern Command and Poona District	20,711
Bombay District	36,864
Eastern Command and United Provinces District	1,60,980
Royal Air Force	43,473
F. C. M. A. Poona (Chief Auditor's Branch)	1,995
Aden Brigade	41,079
Total	11,81,659

	Rs.
(b) Peshawar District	1,67,767
Kohat District	19,591
Sind Rajputana District	34,500
Madras District	7,153
Central Provinces District	48,568
Allahabad Brigade	42,614
Presidency and Assam District	89,645
Burma District	26,568
Total	4,36,406

No. 103.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1924.

	India, General (including Baluchistan).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and North-West Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
RECEIPTS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Government.											
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund	3,85,983	...	...	...	...	...	...	...	...	...	3,85,983
Government Account	42,54,414	...	...	...	...	...	3,309	...	...	...	42,57,723
Contributions from Bahawalpur and Bikaner on account of Sutlej Valley Project	...	...	...	...	...	13,39,342	...	...	...	...	13,39,342
Total India	46,40,397	...	...	...	...	13,39,342	3,309	...	...	...	59,83,048

	Secretary of State.	High Commissioner.	TOTAL.	
ENGLAND	£	£	£	£
Central Government.				
Enemy Ships employed under the control of the High Commissioner	...	243,586	243,586	
Burma War Fund:				
British Treasury Bills maturing	49,737			
Discount on British Treasury Bills	263			
		50,000	...	50,000
Ottoman Public Debt Deposit:				
British Treasury Bills realised		34,839	...	34,839
Mysore Debenture Stock Sinking Fund:				
Proceeds of sale of £404. 2*s.* 2*d.* India 5½ per-cent. Stock	405			
Dividends on investments	4,055			
		4,460	...	4,460
Receipts in respect of Indian Cadets at Sandhurst		7,558	...	7,558
Receipts in respect of the Currie Scholarship		44	...	44
Receipts in respect of the Norman Memorial Fund		17	...	17
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt		1,459	...	1,459
Indian Students under Guardianship		...	361	361
Remittances by Administrators-General and Official Trustees in India		...	95,844	95,844
British Empire Exhibition—Deposits by Provincial Governments, etc.		...	6,355	6,355
Miscellaneous		2,147	4,442	6,589
TOTAL RECEIPTS IN ENGLAND		100,524	350,588	451,112
Do. CONVERTED INTO Rs. AT £1=Rs. 10				45,11,114
TOTAL RECEIPTS (Central Government)				1,04,94,162

DISBURSEMNTS.

Central Government.											
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund	5,76,643	...	...	...	...	...	...	...	...	...	5,76,643
Government Account	...	...	41,839	...	...	...	...	...	...	...	41,839
Contributions from Bahawalpur and Bikaner on account of Sutlej Valley Project	...	...	...	...	...	...	...	...	...	...	...
Total Central Government	5,76,643	...	41,839	...	...	...	...	...	...	...	6,18,482
Provincial Governments.											
Government Account	...	...	39	...	...	...	...	...	...	...	39
Total India, Central and Provincial Governments.	5,76,643	...	41,878	...	...	...	...	...	...	...	6,18,521

ENGLAND.

	Secretary of State.		High Commissioner.	Total.	
	£	£	£	£	
Central Government—					
Enemy Ships employed under the control of the High Commissioner		...	185,310	185,310	
Enemy Ships employed under the control of the India Office :—					
Portion of earnings credited to Revenue		1,675,000	...	1,675,000	
Burma War Fund :					
Investment in British Treasury Bills	24,331				
Balance remitted to India for payment to the Army Compassionate Fund	28,476				
		53,357	...	53,357	
Ottoman Public Debt Deposit :					
Balance transferred to the Council of Administration of the Ottoman Public Debt		37,548	...	37,548	
Mysore Debenture Stock Sinking Fund :					
Investments in the purchase of					
£1,760 0 0 Madras and Southern Mahratta Railway 4 per cent. Debenture Stock (1936)	1,264				
£3,304 11 1 India 5½ per cent. Stock	3,336				
		4,600	...	4,600	
Expenses of Indian Cadets at Sandhurst		6,154	...	6,154	
Payments in respect of the Currie Scholarship		36	...	36	
Payments in respect of the Norman Memorial Fund		16	...	16	
Payments to the War Office in respect of recoveries due to the Command Paymasters in Iraq and Egypt		1,653	...	1,653	
Administrators-General and Official Trustees in India		...	90,964	90,964	
Burma War Fund : Miscellaneous		...	38	38	
Miscellaneous		3,094	3,721	6,815	
TOTAL CHARGES IN ENGLAND		1,781,458	280,033	2,061,491	
Do. CONVERTED INTO Rs. AT £1=Rs. 10					2,06,14,902
TOTAL DISBURSEMENTS					2,12,33,423
CENTRAL GOVERNMENT					2,12,33,384
PROVINCIAL GOVERNMENTS					39

No. 104.—ABSTRACT ACCOUNT of REMITTANCES within India during the Year ended 31st March 1924.

Receipts.	Credits.	Debits.	India General (including Baluchistan).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
MONEY ORDERS	84,87,90,877	...	84,87,90,877	...	...	...	...	...	...	...	...	...	84,87,90,877
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts Current between Posts and Telegraphs and Military . .	3,00,72,113	3,00,39,423	33,695	...	...	...	...	...	...	...	...	...	33,695
Accounts Current between Posts and Telegraphs and Marine .	1,07,396	1,06,924	472	...	...	...	...	...	...	...	...	...	472
Accounts Current between Railways and Military . . .	2,03,10,712	2,02,96,584	14,128	...	...	...	...	...	...	...	...	...	14,128
Transfers between Railways .	79,37,55,522	79,37,55,522	+41,639	...	...	...	...	...	...	...	...	+41,639	...
Accounts Current between Marine and Military	7,48,568	7,48,440	128	...	...	...	...	...	...	...	...	...	128
TOTAL .	84,49,95,316	84,49,46,893	6,784	...	...	...	...	...	...	...	...	41,639	48,423
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS AND POSTS AND TELEGRAPHS													
Accounts Current between Civil and Railways, Civil Accounts .	97,26,68,751	80,17,78,916	—2,96,71,367	6,26,30,814	10,25,45,512	—6,38,686	1,92,40,671	3,36,63,717	—1,07,15,097	—92,11,648	36,29,215	—5,82,796	17,08,89,835
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	47,52,62,182	43,66,81,413	71,13,884	—2,62,27,803	91,17,164	1,34,86,642	—3,11,09,675	—2,01,29,280	5,57,87,886	—57,55,992	2,04,17,711	1,58,30,232	3,85,80,769
TOTAL .	1,44,79,30,933	1,23,84,60,329	—2,25,57,983	3,64,03,011	11,16,62,676	1,28,47,956	—1,18,69,004	1,35,34,437	4,50,72,789	—1,49,67,640	2,40,46,926	1,52,97,436	20,94,70,604
NET RECEIPTS FROM CIVIL TREASURIES BY ARMY AND MILITARY WORKS—													
Accounts Current between Civil and Marine, Marine Accounts .	1,11,20,372	38,43,985	72,76,387	...	...	...	...	...	...	...	...	...	72,76,387
Accounts Current between Civil and Military, Military Accounts .	51,47,18,229	8,12,17,942	43,35,00,287	...	...	...	...	...	...	...	...	...	43,35,00,287
TOTAL . .	52,58,38,601	8,50,61,927	44,07,76,674	...	...	...	...	...	...	...	...	...	44,07,76,674

Disbursements.													
Money Orders		84,93,47,495	84,93,47,195										84,93,47,495
Other Local Remittances	3,30,00,59,172	3,30,43,79,466	—3,80,91,687	29,04,804	—3,35,01,633	3,71,44,678	—2,02,51,886	22,90,542	—99,295	1,50,05,995	2,53,99,280	1,35,16,496	43,20,294
Other Departmental Accounts—													
Accounts between Civil and Civil	46,13,50,331	46,13,57,340	6,26,94,964	—57,42,847	—82,36,107	—46,53,135	—1,53,42,216	—1,16,70,818	—47,80,791	—52,21,969	—68,57,852	—1,82,220	7,009
Accounts Current between Military and Military.	35,49,37,985	35,49,76,115	38,130	...	...	...	...	...	...	...	...	...	38,130
Accounts Current between Posts and Telegraphs and Railways.	72,37,984	72,38,422	438	...	...	...	...	...	...	...	...	...	438
Total	82,35,26,300	82,35,71,877	6,27,33,532	—57,42,847	—82,36,107	—46,53,135	—1,53,42,216	—1,16,70,818	—47,80,791	—52,21,969	—68,57,852	—1,82,220	45,577
Net Payments into Civil Treasuries by Railways and Posts and Telegraphs—													
Accounts Current between Civil and Railways, Railway Accounts	80,38,43,273	98,37,61,232	17,49,45,717	...	2,174	...	—12,015	...	...	...	...	—17,917	17,49,17,959
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	43,69,00,250	47,55,25,974	3,86,25,724	...	...	...	...	...	...	...	...	...	3,86,25,724
Total	1,24,57,43,523	1,45,92,87,206	21,35,71,441	...	2,174	...	—12,015	...	...	...	...	—17,917	21,35,43,683
Net Issues from Civil Treasuries to Marine, Army and Military Works—													
Accounts Current between Civil and Marine, Civil Accounts	1,12,02,429	1,83,36,514	22,45,012	—6,370	52,31,876	—7,32,906	228	—68	3,90,608	—4,049	10,141	—387	71,34,985
Accounts Current between Civil and Military, Civil Accounts	7,79,10,911	51,30,56,980	10,26,74,131	2,08,40,272	7,03,61,485	41,37,195	6,76,23,760	14,64,67,785	94,03,501	21,30,460	1,03,50,527	11,56,953	43,51,46,069
Total	8,91,13,340	53,13,93,494	10,49,19,143	2,08,33,902	7,55,93,361	34,04,289	6,76,23,988	14,64,67,717	97,94,109	21,26,411	1,03,60,668	11,56,566	44,22,80,154

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1924.

Abstract.

	Net Receipts + Payments —.
	R
INDIA GENERAL (including Baluchistan)	+3,80,91,687
MADRAS	—29,04,804
BOMBAY	+3,35,01,633
BENGAL	—3,71,44,673
UNITED PROVINCES	+2,02,51,886
PUNJAB and North-West Frontier Province	—22,90,542
BURMA	+99,2 5
BIHAR AND ORISSA	—1,50,08,995
CENTRAL PROVINCES AND BERAR	—2,53,99,480
ASSAM	—1,35,16,496
TOTAL	—43,20,294

No. 105—Other Local Remittances during the Year ended 31st March 1924—*contd.*

Details.	India General (including Baluchistan).			Madras.			Bombay.			Bengal.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	69,15,486	69,15,486	...	10,36,48,961	10,36,48,961	...	8,31,80,266	8,31,80,266	...	17,71,61,822	17,71,61,822	...
Forest Remittances	19,77,999	20,20,135	—42,136	1,00,81,533	1,00,39,905	+41,628	64,80,066	64,84,823	—4,757	33,65,947	33,11,222	+54,725
Customs Remittances	...	...	...	3,29,25,330	3,29,26,972	—1,642	15,22,65,345	15,23,40,898	—75,553	17,00,24,873	16,92,51,482	+7,73,391
Salt Remittances	...	...	...	2,48,34,365	2,48,82,866	—48,501	3,81,31,599	3,82,57,727	—1,26,128	...	...	...
Posts and Telegraphs Remittances—												
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraph Department	14,81,521	14,35,835	+45,686	...	...	...	...	...	...	...	...	...
Transfers between Postal and Telegraph Officers	24,76,96,955	24,75,58,928	+1,38,027	...	...	...	...	...	...	...	...	...
Treasury Suspense Accounts	73,55,64,494	73,57,49,630	—1,85,136	...	...	...	...	...	...	...	...	...
Mint Remittances	1,41,96,925	1,54,76,865	—12,79,940	...	...	...	2,44,62,366	2,51,34,431	—6,71,565	...	...	...
Small Coin Depôt Remittances	65,18,194	65,25,044	—6,850	35,27,415	35,27,415	...	80,36,662	80,66,362	+30,300	...	...	...
Miscellaneous Remittances	28,49,549	28,69,428	—19,879	4,09,564	4,20,014	—10,450	41,67,680	45,03,253	—3,35,573	11,40,080	11,70,577	—30,497
Public Works Remittances	17,676	94,531	—76,855	1,42,14,503	1,42,58,776	—44,273	3,55,75,229	3,56,56,339	—81,110	1,57,40,301	1,59,01,342	—1,61,041
Military Works Remittances	59,18,448	61,76,119	—2,57,671	...	...	...	...	...	...	...	...	...
Judicial Remittances	...	...	...	...	...	...	...	...	...	...	...	...
Baluchistan Suspense	19,73,757	19,21,161	+52,596	...	...	...	...	...	...	16,818	16,818	...
Transfers between Military Works Officers	43,94,720	43,39,495	+55,225	...	...	...	...	...	...	...	...	...
Transfers between Public Works Officers	...	...	...	17,01,083	17,01,083	...	6,42,545	6,42,545	...	57,43,041	57,43,041	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	4,72,108	4,72,220	—112	6,30,700	6,24,800	+5,900	88,55,921	88,91,793	—35,872	99,62,356	1,00,23,557	—61,201
Foreign Supply Bills	81,46,724	81,60,988	—14,264	1,31,650	1,32,050	—400	87,09,660	1,01,03,575	—13,93,915	29,550	36,250	—6,700
Remittance Transfer Receipts since April 1873	14,63,991	15,29,234	—65,243	27,89,235	27,96,627	—47,392	1,02,28,532	85,11,887	+17,16,645	91,17,179	90,90,397	+26,782
Foreign Remittance Transfer Receipts	93,83,655	96,11,461	—2,27,806	3,06,353	3,07,834	—1,481	30,43,157	31,63,101	—1,19,944	2,80,144	2,75,339	+4,805
Emigrants' Remittance Receipts	2,907	2,907	...	...	...	...	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	12,67,64,105	8,67,34,380	+4,00,29,725	+5,53,262	33,91,455	—28,38,193	4,19,31,465	73,32,360	+3,45,99,105	2,23,21,471	6,00,66,413	—3,77,44,942
Central Adjusting Account	60,05,598	60,59,278	—53,680	...	...	...	...	...	...	...	...	...
TOTAL	1,18,17,44,812	1,14,36,53,125	+3,80,91,687	19,57,53,954	19,86,58,758	—29,04,804	42,57,10,993	39,22,09,360	+3,35,01,633	41,49,03,582	45,20,48,260	—3,71,44,678

No. 105—Other Local Remittances during the Year ended 31st March 1924—*contd.*

Details—*contd.*	United Provinces.			Punjab and North-West Frontier Province.			Burma.			Bihar and Orissa.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—*contd.*												
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—*contd.*												
Cash Remittances between Treasuries	18,90,99,708	18,90,99,708	...	29,39,21,395	29,39,21,395	...	8,32,74,212	8,32,74,212	...	5,73,70,909	5,73,70,909	...
Forest Remittances	98,64,093	1,01,29,148	−2,65,055	76,10,585	76,07,519	+3,066	2,86,56,085	2,87,84,485	−1,28,400	16,36,904	16,16,951	+19,953
Customs Remittances	...	...	...	...	...	...	4,25,61,323	4,25,60,461	+862	...	...	...
Small Coin Depôt Remittances	33,02,290	33,02,290	...	17,25,111	17,25,111	...	15,70,495	15,45,495	+25,000	3,86,720	3,86,720	...
Miscellaneous Remittances	10,71,012	11,797	+10,59,215	4,330	3,732	+1,098	...	...	...	19,57,906	19,70,669	−12,763
Public Works Remittances	2,49,26,129	2,50,76,650	−1,50,521	4,26,58,720	4,30,26,379	−3,67,659	2,81,10,047	2,85,20,814	−4,10,767	87,67,002	85,68,836	+1,98,166
Transfers between Public Works Officers	20,98,763	20,98,763	...	74,00,583	74,00,583	...	52,17,388	52,17,388	...	21,22,063	21,22,063	...
North-West Frontier Suspense Account	...	...	...	4,66,62,941	4,66,62,941	...	...	...	...	...	...	...
Opium Remittances	1,84,74,127	1,84,74,098	+29	...	...	...	...	...	...	...	...	...
Excise Remittances	...	10,38,010	−10,38,010	...	...	...	...	...	...	...	...	...
Remittances by Bills—												
Supply Bills since April 1873	47,54,625	49,76,004	−2,21,379	9,86,886	9,90,158	−3,272	67,70,468	67,82,267	−11,799	40,900	35,900	+5,000
Foreign Supply Bills	2,05,138	2,05,138	...	1,98,433	2,28,933	−30,500	79,200	78,400	+800	3,35,650	3,30,550	+5,100
Remittance Transfer Receipts since April 1873	35,48,629	35,78,056	−29,427	81,20,641	84,47,797	−3,27,156	74,90,480	76,13,339	−1,22,859	44,00,960	44,04,802	−3,842
Foreign Remittance Transfer Receipts	21,65,702	22,27,219	−61,517	15,57,167	15,76,894	−19,727	1,58,409	1,38,094	+20,315	10,85,361	11,20,846	−35,485
Remittances adjusted on the Central Books—												
Foreign Remittances	3,01,12,892	91,54,341	+2,09,58,551	3,82,000	19,28,392	−15,46,392	12,00,300	4,74,157	+7,26,143	1,97,47,133	3,49,32,257	−1,51,85,124
Total	28,96,23,108	26,93,71,222	+2,02,51,886	41,12,29,292	41,35,19,834	−22,90,542	20,50,88,407	20,49,89,112	+99,295	9,78,51,508	11,28,60,503	−1,50,08,995

Details—*concld.*	CENTRAL PROVINCES AND BERAR.			ASSAM.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—*concld.*						
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—*concld.*						
Cash Remittances between Treasuries	9,53,348	9,53,348	...	2,84,82,318	2,84,82,318	...
Forest Remittances	81,14,990	81,08,271	+6,719	28,68,796	28,73,120	—4,324
Small Coin Depôt Remittances	...	...	...	8,08,320	8,08,320	...
Miscellaneous Remittances	28,69,259	29,44,538	—75,279	4,25,446	4,05,340	+20,106
Public Works Remittances	77,65,370	78,27,555	—62,185	30,46,154	29,96,701	+49,453
Transfers between Public Works Officers	6,42,797	6,42,797	....	55,568	55,568	...
REMITTANCES BY BILLS—						
Supply Bills since April 1873	1,36,278	1,36,278	...	98,900	1,02,900	—4,000
Foreign Supply Bills	1,05,659	1,05,659	...	36,16,100	34,59,500	+1,56,600
Remittance Transfer Receipts since April 1873	30,35,610	30,03,003	+32,607	4,19,767	4,18,291	+1,476
Foreign Remittance Transfer Receipts	5,55,061	5,89,962	—34,901	88,854	93,665	—4,811
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—						
Foreign Remittances	63,98,032	3,16,64,273	—2,52,66,241	76,64,709	2,13,97,332	—1,37,32,632
Central Adjusting Account	...	...	...	2,189	553	+1,636
TOTAL	3,05,76,404	5,59,75,684	—2,53,99,280	4,75,77,112	6,10,93,608	—1,35,16,496

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1924.

	Credits.	Debits.	Central Revenues (including Baluchistan).	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
ACCOUNTS BETWEEN CIVIL AND CIVIL—														
ACCOUNT BETWEEN—	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Revenues and Madras—														
Central Revenues Accounts	1,18,39,140	2,12,03,223	—93,64,083	...	...	...	...	...	...	...	...	...	...	} +27,438
Madras Accounts	2,12,05,555	1,18,14,034	...	...	+93,91,521	...	...	...	...	...	...	...	...	
Central Revenues and Bombay—														
Central Revenues Accounts	10,44,45,207	12,20,73,508	—1,76,28,301	...	...	...	...	...	...	...	...	...	...	} +5,142
Bombay Accounts	12,13,33,135	10,36,99,692	...	...	...	+1,76,33,443	...	...	...	...	...	...	...	
Central Revenues and Bengal—														
Central Revenues Accounts	64,81,137	94,28,966	—29,47,829	...	...	...	...	...	...	...	...	...	...	} +992
Bengal Accounts	94,66,891	65,18,070	...	...	...	...	+29,48,821	...	...	...	...	...	...	
Central Revenues & U. P.—														
Central Revenues Accounts	1,25,19,136	2,11,18,827	—85,99,691	...	...	...	...	...	...	...	...	...	...	} —358
United Provinces Accounts	2,04,23,914	1,18,24,581	...	...	...	...	...	+85,99,333	...	...	...	...	...	
Central Revenues and Punjab and N.-W F.—														
Central Revenues Accounts	1,49,25,421	1,60,36,028	—11,12,607	...	...	...	...	...	...	...	...	...	...	} —1,17,369
Punjab and N.-W.F. Accounts	1,59,43,104	1,49,47,886	...	...	...	...	...	...	+9,95,218	...	...	...	...	
Central Revenues and Burma—														
Central Revenues Accounts	33,12,688	76,72,682	—43,59,994	...	...	...	...	...	...	...	...	...	...	} —3,797
Burma Accounts	77,00,873	33,44,676	...	...	...	...	...	...	...	+43,56,197	...	...	...	
Central Revenues and Bihar and Orissa—														
Central Revenues Accounts	39,91,484	1,07,57,876	—67,66,392	...	...	...	...	...	...	...	...	...	...	} —1,181
Bihar and Orissa Accounts	1,15,51,253	47,86,042	...	...	...	...	...	...	...	...	+67,65,211	...	...	
Central Revenues and C. P. and Berar—														
Central Revenues Accounts	13,45,776	59,91,331	—46,45,555	...	...	...	...	...	...	...	...	...	...	} —9,600
C. P. and Berar Accounts	59,79,463	13,43,508	...	...	...	...	...	...	...	...	...	+46,35,955	...	
Central Revenues and Assam—														
Central Revenues Accounts	7,63,476	33,97,551	—26,34,075	...	...	...	...	...	...	...	...	...	...	} +1
Assam Accounts	33,96,311	7,62,235	...	...	...	...	...	...	...	...	...	...	+26,34,076	
Central Revenues and Indian Stores Dept.—														
Central Revenues Accounts	1,32,70,022	71,44,044	+61,25,978	...	...	...	...	...	...	...	...	...	...	} +28,955
Indian Stores Dept. Accounts	70,86,149	1,31,83,772	...	—60,97,623	...	...	...	...	...	...	...	...	...	
Madras and Bombay—														
Madras Accounts	11,96,515	10,70,600	...	...	+1,25,915	...	...	...	...	...	...	...	...	} —15
Bombay Accounts	10,73,426	11,99,356	...	...	...	—1,25,930	...	...	...	...	...	...	...	
Madras and Bengal—														
Madras Accounts	64,609	74,997	...	...	—10,388	...	...	...	...	...	...	...	...	} ...
Bengal Accounts	78,456	68,068	...	...	...	...	+10,388	...	...	...	...	...	...	
Madras and United Provinces—														
Madras Accounts	1,06,423	1,51,161	...	...	—44,738	...	...	...	...	...	...	...	...	} ...
U. P. Accounts	1,83,424	1,38,686	...	...	...	...	...	+44,738	...	...	...	...	...	
Madras and Punjab and N.-W.F.—														
Madras Accounts	73,424	71,505	...	...	+1,919	...	...	...	...	...	...	...	...	} ...
Punjab and N.-W.F. Accounts	71,556	73,475	...	...	...	...	...	...	—1,919	...	...	...	...	

Madras and Burma—														
Madras Accounts	19,479	1,95,701	...	...	—1,76,222	...	...	...	...	...	...	...	...	...
Burma Accounts	1,93,782	17,560	...	...	...	...	...	...	...	+1,76,222	...	...	...	
Madras and Bihar and Orissa—														
Madras Accounts	6,154	37,533	...	...	—31,379	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	37,381	6,002	...	...	...	...	...	...	...	...	+31,379	...	...	
Madras and C. P. and Berar—														
Madras Accounts	12,518	94,870	...	...	—82,352	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts	95,207	12,855	...	...	...	...	...	...	...	...	...	+82,352	...	
Madras and Assam—														
Madras Accounts	40,120	10,899	...	...	+29,221	...	...	...	...	...	...	...	...	...
Assam Accounts	12,412	41,635	...	...	...	...	...	...	...	...	...	...	—29,223	
Madras and Indian Stores Dept.—														
Madras Accounts	5,209	34,65,859	...	...	—34,60,650	...	...	...	...	...	...	...	...	...
Indian Stores Dept. Accts.	34,65,859	5,209	...	+34,60,650	...	...	...	...	...	...	...	...	...	
Bombay and Bengal—														
Bombay Accounts	31,564	65,269	...	...	...	—33,705	...	...	...	...	...	...	...	...
Bengal Accounts	64,232	30,920	...	...	...	...	+33,312	...	...	...	...	...	...	—393
Bombay and United Provinces—														
Bombay Accounts	4,50,427	44,50,875	...	...	...	—40,00,448	...	...	...	...	...	...	...	...
U. P. Accounts	44,53,677	4,55,758	...	...	...	...	...	+39,97,919	...	...	...	...	...	— 2,529
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	19,96,214	39,61,926	...	...	...	—19,65,712	...	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts	59,30,644	19,64,305	...	...	...	...	...	...	+19,66,339	...	...	...	...	+ 627
Bombay and Burma—														
Bombay Accounts	49,369	1,01,669	...	...	...	—52,291	...	...	...	...	...	...	...	...
Burma Accounts	1,01,124	48,832	...	...	...	...	...	...	...	+52,292	...	...	...	+1
Bombay and Bihar and Orissa—														
Bombay Accounts	24,985	2,85,512	...	...	...	—2,60,527	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	2,84,831	24,303	...	...	...	...	...	...	...	...	+2,60,528	...	...	+1
Bombay and C. P. and Berar—														
Bombay Accounts	4,86,171	23,78,185	...	...	...	—18,92,014	...	...	...	...	...	...	...	...
C. P. and Berar Accounts	23,76,008	4,84,005	...	...	...	...	...	...	...	...	...	+18,92,003	...	—11
Bombay and Assam—														
Bombay Accounts	1,276	1,30,855	...	...	...	—1,29,579	...	...	...	...	...	...	...	...
Assam Accounts	1,31,414	1,835	...	...	...	...	...	...	...	...	...	...	+1,29,579	...
Bombay and Indian Stores Dept.—														
Bombay Accounts	4,94,465	14,21,595	...	...	...	—9,37,130	...	...	...	...	...	...	...	...
Indian Stores Dept. Accts.	14,40,082	5,02,951	...	+9,37,131	...	...	...	...	...	...	...	...	...	+1
Bengal and United Provinces—														
Bengal Accounts	14,96,636	11,55,793	...	...	...	...	+3,40,843	...	...	...	...	...	...	+277
U. P. Accounts	11,50,067	14,90,633	...	...	...	...	...	—3,40,566	...	...	...	...	...	
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	1,08,242	1,40,862	...	...	...	...	—32,620	...	...	...	...	...	...	+17
Punjab and N.-W. F. Accounts	1,39,877	1,07,240	...	...	...	...	...	...	+32,637	...	...	...	...	
Bengal and Burma—														
Bengal Accounts	2,31,413	2,30,065	...	...	...	...	+1,398	...	...	...	...	...	...	...
Burma Accounts	2,28,286	2,29,684	...	...	...	...	...	...	...	—1,398	...	...	...	
Bengal and Bihar and Orissa—														
Bengal Accounts	13,05,985	27,98,672	...	...	...	...	—14,92,687	...	...	...	...	...	...	+53,105
Bihar and Orissa Accounts	28,79,631	13,33,839	...	...	...	...	...	...	...	...	+15,45,792	...	...	
Carried over	42,75,72,759	42,75,92,077	—5,19,32,549	—16,99,842	+57,42,847	+82,36,107	+18,09,455	+1,23,01,424	+29,92,275	+45,83,313	+86,02,910	+66,10,310	+27,34,432	—19,318

No. 116.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1924—*contd.*

	Credits.	Debits.	India, General (including Baluchistan.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
ACCOUNTS BETWEEN CIVIL AND CIVIL—*concld.*															
Brought forward	42,75,72,759	42,75,92,077	—3,19,32,549	—16,99,842	+57,42,847	+82,36,107	+18,09,455	+1,23,01,424	+29,92,275	+45,83,313	+86,02,910	+66,10,310	+27,34,432	—19,318	
ACCOUNT BETWEEN—															
Bengal and C. P. and Berar—															
Bengal Accounts	50,248	20,705	...	...	...	...	+29,543	...	...	...	...	...	...	} ...	
C. P. and Berar Accounts	20,668	50,211	...	...	...	...	...	...	...	...	...	—29,543	...		
Bengal and Assam—															
Bengal Accounts	41,29,323	13,14,055	...	...	...	...	+28,15,268	...	...	...	...	...	...	} +9,218	
Assam Accounts	14,49,026	42,55,076	...	...	...	...	...	...	...	...	...	...	—28,06,050		
Bengal and Indian Stores Dept.—															
Bengal Accounts	58,652	59,783	...	...	...	...	—1,131	...	...	...	...	...	...	} ...	
Indian Stores Dept. Account,	2,659	1,528	...	+1,131	...	...	...	...	...	...	...	...	...		
United Provinces and Punjab and N.-W. F.—															
U. P. Accounts	8,65,744	18,67,308	...	...	...	...	...	—10,01,564	...	...	...	...	...	} +3,536	
Punjab and N.-W. F. Accounts	18,73,985	8,68,885	...	...	...	...	...	...	+10,05,100	...	...	...	...		
United Provinces and Burma—															
U. P. Accounts	20,682	91,014	...	...	...	...	...	—70,332	...	...	...	...	...	} ...	
Burma Accounts	90,925	20,593	...	...	...	...	...	...	...	+70,332	...	...	...		
United Provinces and Bihar and Orissa—															
U. P. Accounts	3,23,376	5,54,314	...	...	...	...	...	—2,30,938	...	...	...	...	...	} ...	
Bihar and Orissa Accounts	5,54,040	3,23,102	...	...	...	...	...	...	...	...	+2,30,938	...	...		
United Provinces and C. P. and Berar—															
U. P. Accounts	1,42,733	4,99,244	...	...	...	...	...	—3,56,511	...	...	...	...	...	} —450	
C. P. and Berar Accounts	4,96,186	1,40,625	...	...	...	...	...	...	...	...	...	+3,56,061	...		
United Provinces and Assam—															
U. P. Accounts	4,436	1,85,628	...	...	...	...	...	—1,81,192	...	...	...	...	...	} ...	
Assam Accounts	1,85,842	4,650	...	...	...	...	...	...	...	...	...	...	+1,81,192		
United Provinces and Indian Stores Dept.—															
U. P. Accounts	79,43,408	30,62,079	...	...	...	...	...	+48,81,329	...	...	...	...	...	} —1	
Indian Stores Dept. Accounts	30,62,225	79,43,555	...	—48,81,330	...	...	...	...	...	...	...	...	...		

Punjab and N.-W. F. and Burma—															
Punjab and N.-W. F. Accounts	30,784	91,734	...	...	...	...	...	...	—60,950	...	...	...	...	...	
Burma Accounts	83,315	22,365	...	...	...	...	...	...	...	+60,950	...	...	...	...	
Punjab and N.-W. F. and Bihar and Orissa—															
Punjab and N.-W. F. Accounts	42,15,422	1,60,781	...	...	...	...	...	...	+40,54,641	...	...	...	...	...	
Bihar and Orissa Accounts	1,58,720	42,13,361	...	...	...	...	...	...	...	...	—40,54,641	...	...	...	
Punjab and N.-W. F. and C. P. and Berar—															
Punjab and N.-W. F. Accounts	1,10,755	91,762	...	...	...	...	...	...	+18,993	...	...	...	...	...	
C. P. and Berar Accounts	91,726	1,10,716	...	...	...	...	...	...	...	...	...	—18,990	...	...	+3
Punjab and N.-W. F. and Assam—															
Punjab and N.-W. F. Accounts	25,101	30,435	...	...	...	...	...	...	—5,334	...	...	...	...	...	
Assam Accounts	30,884	25,548	...	...	...	...	...	...	...	...	...	...	+5,336	...	+2
Punjab and N.-W. F. and Indian Stores Dept.—															
Punjab and N.-W. F. Accounts	50,27,441	13,61,348	...	...	...	...	...	...	+36,66,093	...	...	...	...	...	
Indian Stores Dept. Accounts	14,26,606	50,92,699	...	—36,66,093	...	...	...	...	...	...	...	...	...	...	
Burma and Bihar and Orissa—															
Burma Accounts	52,955	1,428	...	...	...	...	...	...	...	+51,527	...	...	...	...	
Bihar and Orissa Accounts	2,438	53,965	...	...	...	...	...	...	...	...	—51,527	...	...	...	
Burma and C. P. and Berar—															
Burma Accounts	9,559	12,467	...	...	...	...	...	...	...	—2,908	...	...	...	...	
C. P. and Berar Accounts	12,467	9,559	...	...	...	...	...	...	...	...	...	+2,908	...	...	
Burma and Assam—															
Burma Accounts	7,453	4,403	...	...	...	...	...	...	...	+3,050	...	...	...	...	
Assam Accounts	6,680	9,730	...	...	...	...	...	...	...	...	...	...	—3,050	...	
Burma and Indian Stores Dept—															
Burma Accounts	14,527	...	...	...	...	...	...	...	...	+14,527	...	...	...	...	
Indian Stores Dept. Accounts	20	14,547	...	—14,527	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and C. P. and Berar—															
Bihar and Orissa Accounts	1,54,501	15,782	...	...	...	...	...	...	...	...	+1,38,719	...	...	...	
C. P. and Berar Accounts	15,786	1,54,504	...	...	...	...	...	...	...	...	...	—1,38,718	...	...	+1
Bihar and Orissa and Assam—															
Bihar and Orissa Accounts	12,444	60,988	...	...	...	...	...	...	...	...	—48,544	...	...	...	
Assam Accounts	1,05,774	57,230	...	...	...	...	...	...	...	...	...	...	+48,544	...	
Bihar and Orissa and Indian Stores Dept.—															
Bihar and Orissa Accounts	5,78,608	1,74,494	...	...	...	...	...	...	...	...	+4,04,114	...	...	...	
Indian Stores Dept. Account	1,74,794	5,78,908	...	—4,04,114	...	...	...	...	...	...	...	...	...	...	
C. P. and Berar and Assam—															
C. P. and Berar Accounts	310	17,637	...	...	...	...	...	...	...	...	...	—17,327	...	...	
Assam Accounts	17,637	310	...	...	...	...	...	...	...	...	...	...	+17,327	...	
C. P. and Indian Stores Dept.—															
C. P. and Berar Accounts	1,14,691	21,540	...	...	...	...	...	...	...	...	...	+93,151	...	...	
Indian Stores Dept. Accounts	17,027	1,10,178	...	—93,151	...	...	...	...	...	...	...	...	...	...	
Assam and Indian Stores Dept.—															
Assam Accounts	4,489	...	...	...	...	...	...	...	...	...	...	...	+4,489	...	
Indian Stores Dept. Accounts	...	4,489	...	—4,489	...	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	46,13,50,331	46,13,57,340	—5,19,32,549	—1,07,62,415	+57,42,847	+82,36,107	+46,53,135	+1,53,42,216	+1,16,70,818	+47,80,791	+52,21,969	+68,57,852	+1,82,220	—7,009	

No. 106.—Details of Accounts between Provinces and Departments during the year ended 31st March 1924.

	Credits.	Debits.	India General.	Total.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—				
Account between—	Rs.	Rs.	Rs.	Rs.
N. C. and Rawalpindi District and Peshawar District—				
N. C. and Rawalpindi District	79,11,651	1,13,08,626	−33,96,975	−1,03,545
Peshawar District	61,72,674	28,79,244	+32,93,430	
N. C. and Rawalpindi District and Kohat District—				
N. C. and Rawalpindi District	19,38,804	19,91,979	−56,175	+3,33,858
Kohat District	18,62,859	14,12,836	+3,90,033	
N. C. and Rawalpindi District and Lahore District—				
N. C. and Rawalpindi District	79,12,125	36,93,733	+42,15,392	−4,13,705
Lahore District	25,41,914	71,71,011	−46,29,097	
N. C. and Rawalpindi District and Wazir Force—				
N. C. and Rawalpindi District	1,32,39,361	85,74,567	+46,64,794	+38,24,160
Wazir Force	98,12,684	1,06,53,318	−8,40,634	
N. C. and Rawalpindi District and Sind Rajputana District—				
N. C. and Rawalpindi District	6,19,252	6,25,046	−5,794	−1,94,099
Sind Rajputana District	2,38,869	4,76,674	−1,88,305	
N. C. and Rawalpindi District and W. C. and Baluchistan District—				
N. C. and Rawalpindi District	9,81,206	13,07,114	−3,25,908	+1,64,490
W. C. and Baluchistan District	13,20,545	8,30,247	+4,90,398	
N. C. and Rawalpindi District and S. C. and Poona District—				
N. C. and Rawalpindi District	21,17,375	16,44,342	+4,73,033	−1,075
S. C. and Poona District	14,15,607	18,89,715	−4,74,108	
N. C. and Rawalpindi District and Bombay District—				
N. C. and Rawalpindi District	6,23,856	5,89,521	+34,335	−5,622
Bombay District	3,39,693	3,79,650	−39,957	
N. C. and Rawalpindi District and Madras District—				
N. C. and Rawalpindi District	4,62,444	4,96,252	−33,808	−13
Madras District	1,78,768	1,44,973	+33,795	
N. C. and Rawalpindi District and Central Provinces District—				
N. C. and Rawalpindi District	3,45,165	4,78,558	−1,43,393	+3,941
Central Provinces District	4,33,071	2,85,737	+1,47,334	
N. C. and Rawalpindi District and Allahabad Brigade—				
N. C. and Rawalpindi District	14,93,767	3,94,699	+10,99,068	+2,04,277
Allahabad Brigade	2,92,457	11,87,248	−8,94,791	
N. C. and Rawalpindi District and E. C. and United Provinces District—				
N. C. and Rawalpindi District	13,42,917	23,95,789	−10,52,872	−4,52,786
E. C. and United Provinces District	11,94,307	5,94,221	+6,00,086	
N. C. and Rawalpindi District and Presidency and Assam District—				
N. C. and Rawalpindi District	30,11,670	14,45,916	+15,65,754	−2,70,374
Presidency and Assam District	5,08,936	23,45,114	−18,36,178	
N. C. and Rawalpindi District and Burma District—				
N. C. and Rawalpindi District	45,661	2,74,253	−2,28,592	−1,906
Burma District	2,77,857	51,171	+2,26,686	
N. C. and Rawalpindi District and Royal Air Force—				
N. C. and Rawalpindi District	1,61,591	8,62,006	−7,00,415	−27,972
Royal Air Force	7,15,102	42,659	+6,72,443	
N. C. and Rawalpindi District and Army Factory Accounts—				
N. C. and Rawalpindi District	89,58,968	32,39,233	+57,19,735	+5,33,367
Army Factory Accounts	8,77,818	60,64,186	−51,86,368	
N. C. and Rawalpindi District and Surplus Stores Accounts—				
N. C. and Rawalpindi District	71,782	10,733	+61,049	+39,698
Surplus Stores Accounts	25,280	47,631	−21,351	
N. C. and Rawalpindi District and F. C. M. A, Poona (Chief Auditor's Branch)—				
N. C. and Rawalpindi District	1,458	1,378	+80	...
F. C. M. A. (Chief Auditor's Branch)	1,419	1,499	−80	
N. C. and Rawalpindi District and Aden Brigade—				
N. C. and Rawalpindi District	79,007	91,587	−12,580	−165
Aden Brigade	71,629	59,214	+12,415	
Carried over	7,94,90,209	7,58,57,680	+36,32,529	+36,32,529

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY —*contd.*	Credits.	Debits.	India General.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
Brought forward	7,94,90,209	7,58,57,680	+36,32,529	+36,32,529
ACCOUNT BETWEEN—				
N. C. and Rawalpindi District and M. A. G. (F. C. Section)—				
N. C. and Rawalpindi District	59,627	7,58,449	−6,93,822	+1
M. A. G. (F. C. Section)	7,12,604	13,781	+6,98,823	
Peshawar District and Kohat District—				
Peshawar District	94,562	89,434	+5,128	+16,942
Kohat District	1,12,924	1,01,110	+11,814	
Peshawar District and Lahore District—				
Peshawar District	55,58,521	21,29,952	+34,28,569	+3,37,026
Lahore District	11,47,166	42,38,709	−30,91,543	
Peshawar District and Wazir Force—				
Peshawar District	9,46,747	9,54,155	−7,408	+2,33,364
Wazir Force	12,62,950	10,29,178	+2,33,772	
Peshawar District and Sind Rajputana District—				
Peshawar District	4,88,362	3,36,314	+1,47,048	+55,533
Sind Rajputana District	3,37,534	4,29,049	−91,515	
Peshawar District and W. C. and Baluchistan District—				
Peshawar District	2,59,986	98,741	+1,63,245	−2,487
W. C. and Baluchistan District	1,13,379	2,79,111	−1,65,732	
Peshawar District and S. C. and Poona District—				
Peshawar District	3,20,721	1,64,965	+1,55,756	+559
S. C. and Poona District	68,350	2,24,656	−1,56,306	
Peshawar District and Bombay District—				
Peshawar District	1,39,159	42,838	+96,321	+7,998
Bombay District	36,313	1,24,636	−88,323	
Peshawar District and Madras District—				
Peshawar District	12,929	13,874	−945	...
Madras District	14,207	13,262	+945	
Peshawar District and Central Provinces District—				
Peshawar District	52,683	18,489	+34,194	+8,899
Central Provinces District	22,147	47,442	−25,295	
Peshawar District and Allahabad Brigade—				
Peshawar District	2,89,313	4,20,729	−1,31,416	+13,536
Allahabad Brigade	3,75,471	2,30,519	+1,44,952	
Peshawar District and E. C. and United Provinces District—				
Peshawar District	9,51,633	8,73,123	+78,510	−89,123
E. C. and United Provinces District	7,24,743	8,72,376	−1,47,633	
Peshawar District and Presidency and Assam District—				
Peshawar District	13,82,180	43,197	+13,38,983	+394
Presidency and Assam District	64,750	14,03,339	−13,38,589	
Peshawar District and Burma District—				
Peshawar District	2,609	3,313	−704	+74
Burma District	3,891	3,113	+778	
Peshawar District and Royal Air Force—				
Peshawar District	51,785	10,74,930	−10,23,145	+48,183
Royal Air Force	12,06,957	1,35,629	+10,71,328	
Peshawar District and Army Factory Accounts—				
Peshawar District	7,87,966	1,73,379	+6,14,587	−1,248
Army Factory Accounts	1,96,539	8,12,374	−6,15,835	
Peshawar District and Surplus Stores Accounts—				
Peshawar District	2,353	5,535	−3,182	+1,016
Surplus Stores Accounts	5,535	1,337	+4,198	
Peshawar District and F. C., M. A. (Chief Auditor Branch)—				
Peshawar District	312	343	−31	...
F. C., M. A. (Chief Auditor's Branch)	343	312	+31	
Peshawar District and Aden Brigade—				
Peshawar District	5,70,917	3,77,225	+1,93,692	+13,373
Aden Brigade	1,34,938	3,15,257	−1,80,319	
Carried over	9,79,78,315	9,37,03,855	+42,74,460	+42,74,460

No. 106.—Details of Accounts between Provinces and Departments during the year ended 31st March 1924—*contd.*

ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*	Credits.	Debits.	India General.	Total.
	Rs.	Rs.	Rs.	Rs.
Brought forward	9,79,78,315	9,37,03,855	+42,74,460	+42,74,460
Account between—				
Peshawar District and M. A. G. (F. C. Section)—				
Peshawar District	30,486	4,65,250	—4,34,764	...
M. A. G. (F. C. Section)	4,58,105	23,341	+4,34,764	
Kohat District and Lahore District—				
Kohat District	10,94,921	3,36,648	+7,58,273	—1,51,845
Lahore District	4,30,871	13,40,989	—9,10,118	
Kohat District and Wazir Force—				
Kohat District	10,26,027	10,06,685	+19,342	+1,99,421
Wazir Force	10,01,738	8,21,659	+1,80,079	
Kohat District and Sind Rajputana District—				
Kohat District	1,04,323	38,360	+65,963	+14,486
Sind and Rajputana District	87 377	1,38,854	—51,477	
Kohat District and W. C. Baluchistana District—				
Kohat District	3,76,422	2,66,840	+1,09,582	—6,824
W. C. and Baluchistan District	2,70,787	3,87,193	—1,16,406	
Kohat District and S. C. and Poona District—				
Kohat District	9,579	6,699	+2,880	—740
S. C. and Poona District	12,233	15,853	—3,620	
Kohat District and Bombay District—				
Kohat District	51,214	48,282	+2,932	—2,705
Bombay District	4,614	10,251	—5,637	
Kohat District and Madras District—				
Kohat District	5,874	1,383	+4,491	+1
Madras District	1,858	6,348	—4,490	
Kohat District and Central Provinces District—				
Kohat District	20,641	16,815	+3,826	+142
Central Provinces District	19,770	23,454	—3,684	
Kohat District and Allahabad Brigade—				
Kohat District	38,343	21,039	+17,304	+4,146
Allahabad Brigade	21,189	34,347	—13,158	
Kohat District and E. C. and United Provinces District—				
Kohat District	2,65,570	1,13,407	+1,52,163	+7,667
E. C. and United Provinces District	1,45,186	2,89,682	—1,44,496	
Kohat District and Presidency and Assam District—				
Kohat District	2,60,995	8,748	+2,52,247	+2,379
Presidency and Assam District	60,111	3,09,979	—2,49,868	
Kohat District and Burma District—				
Kohat District	2,957	1,937	+1,020	...
Burma District	364	1,384	—1,020	
Kohat District and Royal Air Force—				
Kohat District	3,116	5,03,477	—5,00,361	+2,797
Royal Air Force	5,09,297	6,139	+5,03,158	
Kohat District and Army Factory Accounts—				
Kohat District	20,967	7,749	+13,218	+1,142
Army Factory Accounts	5,571	17,647	—12,076	
Kohat District and Surplus Stores Accounts—				
Kohat District	438	74	+364	+65
Surplus Stores Accounts	...	299	—299	
Kohat District and F. C. M. A., Poona (Chief Auditor's Branch)—				
Kohat District	1,867	202	+1,665	...
F. C. M. A., Poona (Chief Auditor's Branch)	202	1,867	—1,665	
Kohat District and Aden Brigade—				
Kohat District	700	872	—172	+684
Aden Brigade	1,574	718	+856	
Kohat District and M. A. G. (F. C. Section)—				
Kohat District	19,054	2,41,134	—2,22,080	...
M. A. G. (F. C. Section)	2,39,048	16,968	+2,22,080	
Carried over	10,45,81,704	10,02,36,428	+43,45,276	+43,45,276

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Total.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*				
Brought forward	10,45,31,704	10,02,36,428	+43,45,276	+43,45,276
ACCOUNT BETWEEN—				
Lahore District and Wazir Force—				
Lahore District	54,74,360	1,86,09,739	—1,31,34,879	—36,87,183
Wazir Force	1,43,42,578	48,94,882	+94,47,696	
Lahore District and Sind Rajputana District—				
Lahor District	36,61,147	61,30,346	—24,69,199	+2,24,632
Sind Rajputana District	57,65,740	30,71,909	+26,93,831	
Lahore District and W. C. and Baluchistan District—				
Lahore District	8,24,529	31,88,375	—23,63,846	+1,34,592
W. C. and Baluchistan District	33,08,139	8,09,701	+24,98,438	
Lahore District and S. C. and Poona District—				
Lahore District	20,95,839	36,93,315	—15,97,476	—1,01,751
S. C. and Poona District	45,94,466	30,98,741	+14,95,725	
Lahore District and Bombay District—				
Lahore District	29,56,981	24,35,634	+5,21,347	+42,778
Bombay District	19,31,166	24,09,735	—4,78,569	
Lahore District and Madras District—				
Lahore District	25,32,330	41,16,506	—15,84,176	+76,232
Madras District	28,21,688	11,61,180	+16,60,408	
Lahore District and Central Provinces District—				
Lahore District	8,47,849	31,45,430	—22,97,581	—44,189
Central Provinces District	31,24,844	8,71,452	+22,53,392	
Lahore District and Allahabad Brigade—				
Lahore District	36,72,772	14,34,162	+22,38,610	+1,12,184
Allahabad Brigade	13,18,909	34,40,335	—21,26,426	
Lahore District and E. C. and United Provinces District—				
Lahore District	75,37,267	1,52,08,308	—76,71,041	+46,354
E. C. and United Provinces District	1,26,17,059	48,99,664	+77,17,395	
Lahore District and Presidency and Assam District—				
Lahore District	53,52,232	62,49,746	—8,97,514	—80,255
Presidency and Assam District	55,04,146	46,86,887	+8,17,259	
Lahore District and Burma District—				
Lahore District	57,419	6,86,682	—6,29,263	—3,474
Burma District	6,80,598	54,809	+6,25,789	
Lahore District and Royal Air Force—				
Lahore District	1,37,616	7,04,678	—5,67,062	—4,015
Royal Air Force	6,96,427	1,33,380	+5,63,047	
Lahore District and Army Factory Accounts—				
Lahore District	97,32,975	29,89,342	+67,43,633	—3,92,785
Army Factory Accounts	13,42,120	84,78,538	—71,36,418	
Lahore District and Surplus Stores Accounts—				
Lahore District	17,55,725	16,76,004	+79,721	+1,166
Surplus Stores Accounts	26,720	1,05,275	—78,555	
Lahore District and F. C. M. A., Poona (Chief Auditor's Branch)—				
Lahore District	1,154	1,988	—834	+1
F. C. M. A., Poona (Chief Auditor's Branch)	1,988	1,153	+835	
Lahore District and Aden Brigade—				
Lahore District	20,721	27,264	—6,543	+9,808
Aden Brigade	58,051	41,700	+16,351	
Lahore District and M. A. G. (F. C. Section)—				
Lahore District	22,98,655	27,44,955	—4,46,300	...
M. A. G. (F. C. Section)	6,84,311	2,38,011	+4,46,300	
Wazir Force and Sind Rajputana District—				
Wazir Force	8,94,212	3,80,993	+5,13,219	+1,08,338
Sind Rajputana District	2,43,197	6,48,078	—4,04,881	
Carried over	21,34,93,034	21,27,05,325	+7,87,709	+7,87,709

No. 106—DETAILS OF ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	TOTAL.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	21,34,93,034	21,27,05,325	+7,87,709	+7,87,709
ACCOUNT BETWEEN—				
Wazir Force and W. C. and Baluchistan District—				
Wazir Force	10,15,369	11,21,307	—1,05,938	+51,948
W. C. and Baluchistan District	10,84,244	9,26,358	+1,57,886	
Wazir Force and S. C. and Poona District—				
Wazir Force	4,26,868	5,00,859	—73,991	+5,357
S. C. and Poona District	3,77,327	2,97,999	+79,328	
Wazir Force and Bombay District—				
Wazir Force	2,32,920	86,829	+1,46,091	+250
Bombay District	69,609	2,15,450	—1,45,841	
Wazir Force and Madras District—				
Wazir Force	3,98,576	2,86,039	+1,12,537	+62,756
Madras District	3,19,291	3,69,072	—49,781	
Wazir Force and Central Provinces District—				
Wazir Force	21,40,901	11,48,734	+9,92,167	23,201
Central Provinces District	11,10,311	21,25,679	—10,15,368	
Wazir Force and Allahabad Brigade—				
Wazir Force	10,26,005	6,98,613	+3,27,392	+1,87,786
Allahabad Brigade	6,76,516	8,16,122	—1,39,606	
Wazir Force and E. C. and United Provinces District—				
Wazir Force	23,18,440	10,93,571	+12,24,869	+61,064
E. C. and United Provinces District	8,20,258	19,84,063	—11,63,805	
Wazir Force and Presidency and Assam District—				
Wazir Force	23,57,382	2,49,746	+21,07,636	—4,23,127
Presidency and Assam District	2,56,831	27,87,594	—25,30,763	
Wazir Force and Burma District—				
Wazir Force	90,113	88,178	+1,935	—1,924
Burma District	86,773	90,632	—3,859	
Wazir Force and Royal Air Force—				
Wazir Force	41,54,403	44,76,853	—3,22,450	—24,754
Royal Air Force	43,60,412	40,62,716	+2,97,696	
Wazir Force and Army Factory Accounts—				
Wazir Force	6,13,310	6,21,157	—8,847	—66,685
Army Factory Accounts	1,51,103	2,08,941	—57,838	
Wazir Force and Surplus Stores Accounts—				
Wazir Force	1,22,621	...	+1,22,621	...
Surplus Stores Accounts	...	1,22,621	—1,22,621	
Wazir Force and F. C. M. A. Poona (Chief Auditor's Branch)—				
Wazir Force	8,385	36,831	—27,946	—479
F. C. M. A. Poona Chief Auditor's Branch	35,932	8,465	+27,467	
Wazir Force and Aden Brigade—				
Wazir Force	6,218	2,869	+3,349	+1,036
Aden Brigade	2,554	4,867	—2,313	
Wazir Force and M. A. G. (F. C. Section)—				
Wazir Force	10,318	47,817	—37,499	...
M. A. G. (F. C Section)	46,170	8,671	+37,499	
Sind Rajputana District and W. C. and Baluchistan District—				
Sind Rajputana District	10,64,345	12,96,707	—2,32,362	—2,90,133
W. C. and Baluchistan District	14,01,813	14,59,584	—57,771	
Sind Rajputana District and S. C. and Poona District—				
Sind Rajputana District	19,45,064	5,04,416	+14,40,648	—1,27,041
S. C. and Poona District	4,98,260	20,65,949	—15,67,689	
Sind Rajputana and Bombay District—				
Sind Rajputana District	4,09,392	2,85,512	+1,23,880	—97,958
Bombay District	74,641	2,96,479	—2,21,838	
Sind Rajputana District and Madras District—				
Sind Rajputana District	49,703	1,15,413	—65,710	+2,955
Madras District	77,411	8,746	+68,665	
Carried over	24,33,32,323	24,32,26,784	+1,05,539	+1,05,539

No. 106—Details of Accounts between Provinces and Departments during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Total.
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*				
Brought forward	24,33,32,323	24,32,26,784	+1,05,539	+1,05,539
ACCOUNT BETWEEN—				
Sind Rajputana District and Central Provinces District—				
Sind Rajputana District	3,42,129	1,34,140	+2,07,989	+2,49,728
Central Provinces District	1,80,905	1,39,166	+41,739	
Sind Rajputana District and Allahabad Brigade—				
Sind Rajputana District	1,61,837	50,218	+1,11,619	+57,461
Allahabad Brigade	1,03,079	1,57,237	—54,158	
Sind Rajputana District and E. C. and United Provinces District—				
Sind Rajputana District	5,31,567	3,12,694	+2,18,873	+20,960
E. C. and United Provinces District	2,43,688	4,41,661	—1,97,913	
Sind Rajputana District and Presidency and Assam District—				
Sind Rajputana District	10,15,359	65,581	+9,79,778	+2,66,417
Presidency and Assam District	1,09,728	8,23,089	—7,13,361	
Sind Rajputana District and Burma District—				
Sind Rajputana District	1,39,389	34,907	+1,04,482	—989
Burma District	44,831	1,50,302	—1,05,471	
Sind Rajputana District and Royal Air Force—				
Sind Rajputana District	85,400	14,62,368	—13,76,968	+54,287
Royal Air Force	15,70,150	1,38,900	+14,31,250	
Sind Rajputana District and Army Factory Accounts—				
Sind Rajputana District	5,34,455	1,58,378	+3,76,077	—62,382
Army Factory Accounts	42,528	4,81,047	—4,38,459	
Sind Rajputana District and Surplus Stores Account—				
Sind Rajputana District	50,831	202	+50,629	...
Surplus Stores Accounts	34	50,663	—50,629	
Sind Rajputana District and F. C. M. A. Poona (Chief Auditor's Branch)—				
Sind Rajputana District	1,021	365	+656	+1
F. C., Poona, Chief Auditor's Branch	66	721	—655	
Sind Rajputana District and Aden Brigade—				
Sind Rajputana District	46,236	5,77,779	—5,31,543	+8,560
Aden Brigade	5,93,934	53,831	+5,40,103	
Sind Rajputana District and M. A. G. (F. C. Section)—				
Sind Rajputana District	3,11,176	18,06,139	—14,94,963	—1
M. A. G. (F. C. Section)	17,69,625	2,74,663	+14,94,962	
W. C. and Baluchistan District and S. C. and Poona District—				
W. C. and Baluchistan District	5,47,512	2,15,036	+3,32,506	—16,398
S. C. and Poona District	1,50,405	4,99,309	—3,48,904	
W. C. and Baluchistan District and Bombay District—				
W. C. and Baluchistan District	3,89,975	72,740	+3,17,235	—195
Bombay District	63,870	3,81,300	—3,17,430	
W. C. and Baluchistan District and Madras District—				
W. C. and Baluchistan District	63,010	44,378	+18,632	—99
Madras District	70,435	89,166	—18,731	
W. C. and Baluchistan District and Central Provinces District—				
W. C. and Baluchistan District	67,778	26,566	+41,212	—550
Central Provinces District	25,420	67,182	—4,762	
W. C. and Baluchistan District and Allahabad Brigade—				
W. C. and Baluchistan District	5,97,369	1,67,434	+4,29,935	—33,508
Allahabad Brigade	1,63,401	6,26,841	—4,63,443	
W. C. and Baluchistan District and E. C. and United Provinces District—				
W. C. and Baluchistan District	5,71,188	1,24,226	+4,46,962	+15,962
E. C. and United Provinces District	1,45,189	5,46,189	—4,01,000	
W. C. and Baluchistan District and Presidency and Assam District—				
W. C. and Baluchistan District	16,94,931	5,24,525	+11,70,406	+1,37,731
Presidency and Assam District	7,87,230	18,19,905	—10,32,675	
Carried over	25,65,78,094	25,57,45,570	+8,32,524	+8,32,524

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	TOTAL.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*	Rs	Rs.	Rs.	Rs.
Brought forward	25,65,78,094	25,57,45,570	+8,32,524	+8,32,524
ACCOUNT BETWEEN—				
W. C. and Baluchistan District and Burma District—				
W. C. and Baluchistan District	12,075	1,04,391	—92,316	—15
Burma District	1,09,220	16,919	+92,301	
W. C. and Baluchistan District and Royal Air Force—				
W. C. and Baluchistan District	75,662	11,87,146	—11,11,484	+8,860
Royal Air Force	12,24,536	1,04,192	+11,20,344	
W. C. and Baluchistan District and Army Factory Accounts—				
W. C. and Baluchistan District	27,94,804	7,22,343	+20,72,461	+22,419
Army Factory Accounts	3,93,681	24,43,723	—20,50,042	
W. C. and Baluchistan District and Surplus Stores Accounts—				
W. C. and Baluchistan District	23,906	4,430	+19,476	...
Surplus Stores Accounts	4,430	23,906	—19,476	
W. C. and Baluchistan District and F. C. M. A., Poona (Chief Auditor's Branch)—				
W. C. and Baluchistan District	359	665	—306	...
F. C. M. A., Poona (Chief Auditor's Branch)	665	359	+306	
W. C. and Baluchistan District and Aden Brigade—				
W. C. and Baluchistan District	10,539	28,390	—17,851	...
Aden Brigade	28,714	10,863	+17,851	
W. C. and Baluchistan District and M. A. G. (F. C. Section)—				
W. C. and Baluchistan District	87,755	10,05,866	—9,18,111	...
M. A. G. (F. C. Section)	9,76,587	58,476	+9,18,111	
S. C. and Poona District and Bombay District—				
S. C. and Poona District	25,53,374	23,73,018	+1,80,356	+68,940
Bombay District	18,28,018	19,39,434	—1,11,416	
S. C. and Poona District and Madras District—				
S. C. and Poona District	24,70,047	17,37,025	+7,33,022	—1,853
Madras District	17,64,833	24,99,708	—7,34,875	
S. C. and Poona District and Central Provinces District—				
S. C. and Poona District	22,36,399	20,90,529	+1,45,870	—62,338
Central Provinces District	20,71,999	22,80,207	—2,08,208	
S. C. and Poona District and Allahabad Brigade—				
S. C. and Poona District	9,36,791	13,07,312	—3,70,521	—2,98,221
Allahabad Brigade	8,75,923	8,03,623	+72,300	
S. C. and Poona District and E. C. and United Provinces District—				
S. C. and Poona District	2,62,779	5,28,521	—2,65,742	—93,548
E. C. and United Provinces District	10,87,982	9,15,788	+1,72,194	
S. C. and Poona District and Presidency and Assam District—				
S. C. and Poona District	16,23,493	15,46,305	+77,188	—1,838
Presidency and Assam District	15,64,177	16,43,203	—79,026	
S. C. and Poona District and Burma District—				
S. C. and Poona District	53,767	2,60,138	—2,06,371	—623
Burma District	3,69,467	1,63,719	+2,05,748	
S. C. and Poona District and Royal Air Force—				
S. C. and Poona District	542	7,488	—6,946	+100
Royal Air Force	8,944	1,868	+7,046	
S. C. and Poona District and Army Factory Accounts—				
S. C. and Poona District	37,77,075	6,64,597	+31,12,478	+2,35,806
Army Factory Accounts	1,03,706	29,80,378	—28,76,672	
S. C. and Poona District and Surplus Stores Accounts—				
S. C. and Poona District	97,484	13,974	+83,510	+5,495
Surplus Stores Accounts	14,776	92,791	—78,015	
S. C. and Poona District and F. C. M. A., Poona (Chief Auditor's Branch—				
S. C. and Poona District	16,956	2,431	+14,525	...
F. C. M. A., Poona (Chief Auditor's Branch)	2,002	16,527	—14,525	
Carried over	28,60,41,531	28,53,25,823	+7,15,708	+7,15,708

No. 106—Details of Accounts between Provinces and Departments during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Total.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	28,60,41,531	8,53,25,823	+7,15,708	+7,15,708
Account between—				
S. C, Poona District and M. A. G. (F. C. Section)—				
S. C. and Poona District	2,95,646	12,91,914	—9,96,268	+1
M. A. G. (F. C. Section)	12,83,398	2,87,129	+9,96,269	
Bombay District and Madras District—				
Bombay District	5,02,209	9,05,361	—4,03,152	+32,847
Madras District	10,03,099	5,67,100	+4,35,999	
Bombay District and Central Provinces District—				
Bombay District	5,42,711	4,28,706	+1,14,005	—703
Central Provinces District	3,22,909	4,37,617	—1,14,708	
Bombay District and Allahabad Brigade—				
Bombay District	48,754	1,21,611	—72,857	—23,759
Allahabad Brigade	1,09,562	65,464	+44,098	
Bombay District and E. C. and United Provinces District—				
Bombay District	2,12,208	2,84,776	—72,568	—1,860
E. C. and United Provinces District	3,83,451	3,12,743	+70,708	
Bombay District and Presidency and Assam District—				
Bombay District	6,96,188	1,86,461	+5,09,727	—271
Presidency and Assam District	1,25,441	6,35,439	—5,09,998	
Bombay District and Burma District—				
Bombay District	20,603	88,425	—67,822	+4,046
Burma District	1,24,305	52,437	+71,868	
Bombay District and Royal Air Force—				
Bombay District	10,844	53,088	—42,244	+11
Royal Air Force	48,261	6,006	+42,255	
Bombay District and Army Factory Accounts—				
Bombay District	10,53,584	11,70,779	—1,17,195	—85,504
Army Factory Accounts	3,60,126	3,28,435	+31,691	
Bombay District and Surplus Stores Accounts—				
Bombay District	5,01,116	4,12,083	+89,033	+1
Surplus Stores Accounts	22,188	1,11,220	—89,032	
Bombay District and F. C. M. A. Poona (Chief Auditor's Branch)—				
Bombay District	1,945	1,954	—9	...
F. C. M. A. Poona (Chief Auditor's Branch)	2,044	2,035	+9	
Bombay District and Aden Brigade—				
Bombay District	2,42,262	5,80,013	—3,37,751	—151
Aden Brigade	5,69,544	2,31,944	+3,37,600	
Bombay District and M. A. G. (F. C, Section)—				
Bombay District	3,53,034	27,48,080	—23,95,046	+1
M. A. G. (F. C. Section)	27,36,810	3,41,763	+23,95,047	
Madras District and Central Provinces District—				
Madras District	2,44,962	1,62,933	+82,029	...
Central Provinces District	1,36,232	2,18,261	—82,029	
Madras District and Allahabad Brigade—				
Madras District	3,29,687	1,11,401	+2,18,286	—3,351
Allahabad Brigade	1,28,171	3,49,808	—2,21,637	
Madras District E. C. and United Provinces District—				
Madras District	7,25,517	11,08,727	—3,83,210	—562
E. C. and United Provinces District	7,55,113	3,72,465	+3,82,648	
Madras District and Presidency and Assam District—				
Madras District	13,24,094	7,95,934	+5,28,160	—38,530
Presidency and Assam District	7,68,586	13,35,276	—5,66,690	
Madras District and Burma District—				
Madras District	1,33,742	3,57,581	—2,23,839	+56
Burma District	3,82,398	1,58,503	+2,23,895	
Madras District and Royal Air Force—				
Madras District	542	793	—251	...
Royal Air Force	2,080	1,829	+251	
Carried over	30,25,44,897	30,19,51,917	+5,92,980	+5,92,980

No. 106— DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	TOTAL.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	30,25,44,897	30,19,51,917	+5,92,980	+5,92,980
ACCOUNT BETWEEN—				
Madras District and Army Factory Accounts—				
Madras District	18,70,190	5,63,388	+13,06,802	+1,30,328
Army Factory Accounts	4,65,768	16,42,242	—11,76,474	
Madras District and Surplus Stores Accounts—				
Madras District	16,101	340	+15,761	...
Surplus Stores Accounts	603	16,364	—15,761	
Madras District and F. C. M. A. Poona (Chief Auditor's Branch)—				
Madras District	700	109	+591	...
F. C. M. A. Poona (Chief Auditor's Branch)	109	700	—591	
Madras District and Aden Brigade—				
Madras District	19,761	19,721	+40	...
Aden Brigade	43,313	43,353	—40	
Madras District and M. A. G. (F. C. Section)—				
Madras District	93,980	2,51,107	—1,57,127	+1
M. A. G. (F. C. Section)	2,44,162	87,034	+1,57,128	
Central Provinces and Allahabad Brigade—				
Central Provinces	25,03,426	17,76,233	+7,27,193	+4,72,423
Allahabad Brigade	14,56,025	17,10,795	—2,54,770	
Central Provinces and E. C. and United Provinces District—				
Central Provinces	23,16,545	22,00,686	+1,15,859	+18,808
E. C. and United Provinces District	13,25,237	14,22,288	—97,051	
Central Provinces and Presidency and Assam District—				
Central Provinces	11,50,928	1,49,404	+10,01,524	—988
Presidency and Assam District	2,18,003	12,20,515	—10,02,512	
Central Provinces and Burma District—				
Central Provinces	9,814	3,457	+6,357	+21
Burma District	4,695	11,031	—6,336	
Central Provinces and Royal Air Force—				
Central Provinces	4,156	10,325	—6,169	—358
Royal Air Force	10,045	4,234	+5,811	
Central Provinces and Army Factory Accounts—				
Central Provinces	9,25,853	2,70,367	+6 55,486	+2,22,669
Army Factory Accounts	3,08,608	7,41,425	—4,32,817	
Central Provinces and Surplus Stores Accounts—				
Central Provinces	7,182	24,823	—17,641	—600
Surplus Stores Accounts	22,580	5,539	+17,041	
Central Provinces and F. C. M. A. Poona (Chief Auditor's Branch)—				
Central Provinces	100	23	+77	...
F. C. M. A. Poona (Chief Auditor's Branch)	47	124	—77	
Central Provinces and Aden Brigade—				
Central Provinces	17,061	84,536	—67,475	—720
Aden Brigade	83,861	17,106	+66,755	
Central Provinces and M. A. G. (F. C. Section)—				
Central Provinces	4,93,594	15,99,308	—11,05,714	—1
M. A. G. (F. C. Section)	15,39,261	4,33,548	+11,05,713	
Allahabad Brigade and Eastern Command and United Provinces District—				
Allahabad Brigade	22,49,529	34,79,081	—12,29,552	+5,06,402
E. C. and United Provinces District	36,09,779	18,73,825	+17,35,954	
Allahabad Brigade and Presidency and Assam District—				
Allahabad Brigade	22,88,328	28,02,180	—5,13,852	—1,96,390
Presidency and Assam District	19,68,978	16,51,516	+3,17,462	
Allahabad Brigade and Burma District—				
Allahabad Brigade	3,959	1,50,775	—1,46,816	+3,164
Burma District	1,78,961	28,981	+1,49,980	
Allahabad Brigade and Royal Air Force—				
Allahabad Brigade	8,687	5,84,107	—5,75,420	—253
Royal Air Force	5,81,879	9,712	+5,75,167	
Carried over	32,85,89,705	32,68,42,219	+17,47,486	+17,47,486

No. 106—Details of Accounts between Provinces and Departments during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Total.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	32,85,89,705	32,68,42,219	+17,47,486	+17,47,486
Account between—				
Allahabad Brigade and Army Factory Accounts—				
Allahabad Brigade	16,70,923	8,97,301	+7,73,622	—8,18,670
Army Factory Accounts	2,45,094	18,37,386	—15,92,292	
Allahabad Brigade and Surplus Stores Accounts—				
Allahabad Brigade	21,645	2,202	+19,443	...
Surplus Stores Accounts	2,310	21,753	—19,443	
Allahabad Brigade and F. C. M. A., Poona (Chief Auditor's Branch)—				
Allahabad Brigade	571	135	+436	...
F. C. M. A., Poona (Chief Auditor's Branch)	120	556	—436	
Allahabad Brigade and Aden Brigade—				
Allahabad Brigade	44,217	18,987	+25,230	...
Aden Brigade	21,905	47,135	—25,230	
Allahabad Brigade and M. A. G. (F. C. Section)—				
Allahabad Brigade	12,316	1,94,117	—1,81,801	...
M. A. G. (F. C. Section)	1,93,603	11,802	+1,81,801	
E. C. and United Provinces District and Presidency and Assam District—				
E. C. and United Provinces District	31,01,442	8,09,361	+22,92,081	+2,91,247
Presidency and Assam District	7,86,172	27,87,006	—20,00,834	
E. C. and United Provinces District and Burma District—				
E. C. and United Provinces District	44,979	91,242	—46,263	+225
Burma District	89,255	42,767	+46,488	
E. C. and United Provinces District and Royal Air Force—				
E. C. and United Provinces District	5,162	15,566	—10,404	—264
Royal Air Force	18,950	8,810	+10,140	
E. C. and United Provinces District and Army Factory Accounts—				
E. C. and United Provinces District	18,34,522	7,72,381	+10,62,141	+1,06,841
Army Factory Accounts	14,06,149	23,61,449	—9,55,300	
E. C. and United Provinces District and Surplus Stores Accounts				
E. C. and United Provinces District	4,982	7,371	—2,389	—2,883
Surplus Stores Accounts	9,114	9,608	—494	
E. C. and United Provinces District and F. C. M. A., Poona (Chief Auditor's Branch)—				
E. C. and United Provinces District	3,513	2,695	+818	—1
F. C. M. A., Poona (Chief Auditor's Branch)	2,694	3,513	—819	
E. C. and United Provinces District and Aden Brigade—				
E. C. and United Provinces District	7,435	2,16,564	—2,09,129	+459
Aden Brigade	2,29,385	19,797	+2,09,588	
E. C. and United Provinces District and M. A. G. (F. C. Section)—				
E. C. and United Provinces District	4,54,854	17,96,198	—13,41,344	...
M. A. G. (F. C. Section)	16,87,068	3,45,724	+13,41,344	
Presidency and Assam District and Burma District—				
Presidency and Assam District	9,82,517	7,76,279	+2,06,238	—7,203
Burma District	7,92,622	10,06,063	—2,13,441	
Presidency and Assam District and Royal Air Force—				
Presidency and Assam District	10,229	2,58,770	—2,48,541	—23
Royal Air Force	2,48,980	462	+2,48,518	
Presidency and Assam District and Army Factory Accounts—				
Presidency and Assam District	8,08,024	16,44,013	—8,35,989	—1,79,628
Army Factory Accounts	12,66,926	6,10,565	+6,56,361	
Presidency and Assam District and Surplus Stores Accounts—				
Presidency and Assam District	84,218	33,771	+50,447	...
Surplus Stores Accounts	21,494	71,941	—50,447	
Presidency and Assam District and F. C. M. A., Poona (Chief Auditor's Branch)—				
Presidency and Assam District	1,049	856	+193	...
F. C. M. A., Poona (Chief Auditor's Branch)	856	1,049	—193	
Presidency and Assam District and Aden Brigade—				
Presidency and Assam District	1,450	94,310	—92,860	...
Aden Brigade	95,021	2,161	+92,860	
Presidency and Assam District and M. A. G. (F. C. Section)—				
Presidency and Assam District	70,435	6,13,051	—5,42,616	+1
M. A. G. (F. C. Section)	5,76,468	33,851	+5,42,617	
Carried over	34,54,48,374	34,43,10,787	+11,37,587	+11,37,587

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*concld.*

	Credits.	Debits.	India General.	TOTAL.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY —*concld.*	Rs.	Rs.	Rs.	Rs.
Brought forward	34,54,48,374	34,43,10,787	+11,37,587	+11,37,587
ACCOUNT BETWEEN—				
Burma District and Royal Air Force—				
Burma District	...	767	—767	+303
Royal Air Force	1,070	...	+1,070	
Burma District and Army Factory Accounts—				
Burma District	10,69,060	3,58,807	+7,10,252	+47,984
Army Factory Accounts	2,62,953	9,25,222	—6,62,269	
Burma District and Surplus Stores Accounts—				
Burma District	16,318	1,830	+14,488	...
Surplus Stores Accounts	...	14,488	—14,488	
Burma District and F. C. M. A. Poona (Chief Auditor's Branch)—				
Burma District	121	330	—209	—1
F. C. M. A. Poona (Chief Auditor's Branch)	268	60	+208	
Burma District and Aden Brigade—				
Burma District	3,716	6,051	—2,335	+1
Aden Brigade	6,109	3,773	+2,336	
Burma District and M. A. G. (F. C. Section)—				
Burma District	39,689	1,56,322	—1,16,633	...
M. A. G. (F. C. Section)	1,30,234	13,601	+1,16,633	
Royal Air Force and Army Factory Accounts—				
Royal Air Force	23,190	7,582	+15,608	+638
Army Factory Accounts	1,33,527	1,48,497	—14,970	
Royal Air Force and Surplus Stores Accounts—				
Royal Air Force	14,728	...	+14,728	...
Surplus Stores Accounts	10	14,738	—14,728	
Roya Air Force and F. C. M. A. Poona (Chief Auditor's Branch)—				
Royal Air Force	279	...	+279	...
F. C. M. A. Poona (Chief Auditor's Branch)	...	279	—279	
Royal Air Force and Aden Brigade—				
Royal Air Force	108	...	+108	...
Aden Brigade	3,116	3,224	—108	
Royal Air Force and M. A. G. (F. C. Section)—				
Royal Air Force	579	1,231	—652	...
M. A. G. (F. C. Section)	1,167	515	+652	
Army Factory Accounts and Surplus Stores Accounts—				
Army Factory Accounts	4,88,215	2,37,851	+2,50,364	+193
Surplus Stores Accounts	2,37,801	4,87,972	—2,50,171	
Army Factory Accounts and F. C. M. A. Poona (Chief Auditor's Branch)—				
Army Factory Accounts	...	...	...	...
F. C. M. A., Poona (Chief Auditor's Branch)	...	...	...	
Army Factory Accounts and Aden Brigade—				
Army Factory Accounts	84,326	1,30,987	—46,661	—36,203
Aden Brigade	1,07,877	97,419	+10,458	
Army Factory Accounts and M. A. G. (F. C. Section)—				
Army Factory Accounts	2,292	26,871	—24,579	...
M. A. G. (F. C. Section)	26,303	1,724	+24,579	
Surplus Stores Accounts and F. C. M. A. Poona (Chief Auditor's Branch)—				
Surplus Stores Accounts	...	...	...	...
F. C. M. A. Poona (Chief Auditor's Branch)	...	...	...	
Surplus Stores Accounts and Aden Brigade—				
Surplus Stores Accounts	1,755	18,973	—17,218	+8,352
Aden Brigade	28,311	2,741	+25,570	
Surplus Stores Accounts and M. A. G. (F. C. Section)—				
Surplus Stores Accounts	15,274	8,25,934	—8,10,660	...
M. A. G. (F. C. Section)	8,23,769	13,109	+8,10,660	
F. C. M. A. Poona and M. A. G. (F. C. Section)—				
F. C. M. A. Poona	58,276	8,25,689	—7,67,413	+1
M. A. G. (F. C. Section)	8,25,514	58,100	+7,67,414	
Aden Brigade and M. A. G. (F. C. Section)—				
Aden Brigade	8,49,514	14,01,253	—5,51,739	—1
M. A. G. (F. C. Section)	13,18,539	7,66,851	+5,51,738	
Central Account—				
Unadjusted Military Expenditure	29,15,553	41,12,537	—11,96,984	—11,96,984
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY	35,49,37,985	35,49,76,115	—38,130	—38,130

No. 106—Details of Accounts between Provinces and Departments during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Total.
ACCOUNTS CURRENT BETWEEN POSTS AND TELEGRAPHS AND RAILWAYS—	Rs.	Rs.	Rs.	Rs.
Posts and Telegraphs Accounts	39,41,351	32,74,361	+6,66,990	−438
Railway Accounts	32,96,633	39,64,061	−6,67,428	
Total Accounts current between Posts and Telegraphs and Railways	72,37,984	72,38,422	−438	−438
ACCOUNTS CURRENT BETWEEN POSTS AND TELEGRAPHS AND MILITARY—				
Account between—				
Posts and Telegraphs and Military, N. C. and Rawalpindi District—				
Posts and Telegraphs Accounts	32,737	55,43,956	−55,11,219	+987
Military Accounts	55,47,438	35,232	+55,12,206	
Posts and Telegraphs and Military, Peshawar District—				
Posts and Telegraphs Accounts	1,60,511	14,01,135	−12,31,624	−22
Military Accounts	12,91,893	60,291	+12,31,602	
Posts and Telegraphs and Military, Lahore District—				
Posts and Telegraphs Accounts	4,62,576	1,20,57,837	−1,15,95,261	+1,836
Military Accounts	1,16,31,730	34,633	+1,15,97,097	
Posts and Telegraphs and Military, Wazir Force—				
Posts and Telegraphs Accounts	1,13,919	67,14,646	−66,00,727	+12,612
Military Accounts	73,86,049	7,72,710	+66,13,339	
Posts and Telegraphs and Military, Sind Rajputana District—				
Posts and Telegraphs Accounts	20,235	36,270	−16,035	+14,183
Military Accounts	41,506	11,288	+30,218	
Posts and Telegraphs and Military, Western Command and Baluchistan District—				
Posts and Telegraphs Accounts	14,287	2,10,641	−1,96,354	−26,501
Military Accounts	1,94,351	24,498	+1,69,853	
Posts and Telegraphs and Military, S. C. and Poona District—				
Posts and Telegraphs Accounts	1,629	26,192	−24,563	+673
Military Accounts	26,821	1,585	+25,236	
Posts and Telegraphs and Military, Central Provinces District—				
Posts and Telegraphs Accounts	6,019	19,22,888	−19,16,869	+3,411
Military Accounts	19,23,899	3,619	+19,20,280	
Posts and Telegraphs and Military, Presidency and Assam District—				
Posts and Telegraphs	31,052	3,69,204	−3,38,152	−155
Presidency and Assam District	3,69,466	31,469	+3,37,997	
Posts and Telegraphs and Military, Accountant General (Foreign Claims Section)—.				
Posts and Telegraphs Accounts	6,59,178	73,491	+5,85,687	−394
Military Accounts	73,221	6,59,302	−5,86,081	
Posts and Telegraphs and Military, Aden Brigade—				
Posts and Telegraphs Accounts	...	...	...	...
Military Accounts	940	940	...	
Posts and Telegraphs and Military, Army Factory Accounts—				
Posts and Telegraphs Accounts	21,644	17,714	+3,930	−212
Military Accounts	16,590	20,732	−4,142	
Posts and Telegraphs and Military, Surplus Stores Accounts—				
Posts and Telegraphs Accounts	2,299	7,522	−5,223	−1
Military Accounts	6,350	1,628	+5,222	
Unaudited Military Expenditure (Net)	27,278	...	+27,278	+27,278
Total Accounts Current between Posts and Telegraphs and Military. Posts and Telegraphs Accounts	15,35,086	2,83,81,496	−2,68,46,410	+33,695
Total Accounts Current between Posts and Telegraphs and Military. Military Accounts	2,85,38,032	16,57,927	+2,68,80,105	
ACCOUNTS CURRENT BETWEEN POSTS AND TELEGRAPHS AND MARINE.				
Account Between—				
Posts and Telegraphs Account	78,329	28,871	+49,458	+472
Marine Accounts	29,067	78,053	−48,986	
Total Accounts current between Posts and Telegraphs and Marine	1,07,396	1,06,924	+472	+472

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

ACCOUNTS BETWEEN RAILWAYS AND MILITARY—	Credits.	Debits.	India General.	TOTAL.
ACCOUNT BETWEEN—	₹	₹	₹	₹
Railways and Military N. C. and Rawalpindi District—				
Railway Accounts	8,895	45,190	—36,295	+6
Military Accounts	44,085	7,784	+36,301	
Railways and Military Peshawar District—				
Railway Accounts	3,14,543	1,03,527	+2,11,016	—1,792
Military Accounts	81,933	2,94,741	—2,12,808	
Railways and Military Kohat District—				
Railway Accounts	1,615	1,615	...	...
Military Accounts	...	...	...	
Railways and Military Lahore District—				
Railway Accounts	1,03,936	2,84,569	—1,80,633	—53,376
Military Accounts	2,48,537	1,21,280	+1,27,257	
Railways and Military Wazir Force—				
Railway Accounts	1,97,313	5,56,941	—3,59,628	+2,187
Military Accounts	5,59,213	1,97,398	+3,61,815	
Railways and Military Sind Rajputana District—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military W. C. and Baluchistan District—				
Railway Accounts	52,706	52,340	+366	+45,363
Military Accounts	62,181	17,184	+44,997	
Railways and Military S. C. and Poona District—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Bombay District—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Madras District—				
Railway Accounts	6,236	19,642	—13,406	...
Military Accounts	19,642	6,236	+13,406	
Railways and Military Central Provinces District—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Allahabad Independent Brigade—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military E. C. and United Provinces District—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Presidency and Assam District—				
Railway Accounts	1,45,097	1,74,01,509	—1,72,56,412	+11,329
Military Accounts	1,73,80,463	1,12,722	+1,72,67,741	
Railways and Military Burma District—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Royal Air Force—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Army Factory Accounts—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Surplus Stores Accounts—				
Railway Accounts	9,01,009	1,34,841	+7,66,168	+7,666
Military Accounts	1,80,563	9,39,065	—7,58,502	
Railways and Military Non-Military Pay and Pension Accounts—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military Controller of War Accounts—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Railways and Military M. A. G. (F. C.) Section—				
Railway Accounts	...	...	...	...
Military Accounts	...	...	...	
Unaudited Military Expenditure	2,745	...	+2,745	+2,745
Total Accounts Current between Railways and Military. — Railway Accounts	17,31,350	1,86,00,174	—1,68,68,824	+14,128
Total Accounts Current between Railways and Military. — Military Accounts	1,85,79,362	16,96,410	+1,68,82,952	

No. 106—Details of Accounts between Provinces and Departments during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Total.
ACCOUNTS CURRENT BETWEEN MARINE AND MILITARY—	₹	₹	₹	₹
Account Between—				
Marine and Military Sind Rajputana District—				
Marine Accounts	15,930	27,565	—11,635	—1
Military Accounts	23,162	11,528	+11,634	
Marine and Military S. C. and Poona District—				
Marine Accounts	1,18,031	1,14,876	+ 3,155	—476
Military Accounts	633	4,264	—3,631	
Marine and Military Bombay District—				
Marine Accounts	67,122	2,74,420	—2,07,288	+41
Military Accounts	3,20,861	1,13,532	+2,07,329	
Marine and Military Presidency and Assam District—				
Marine Accounts	9,659	5,498	+4,161	—7
Military Accounts	3,288	7,456	—4,168	
Marine and Military Burma District—				
Marine Accounts	3,225	11,604	—8,379	—23
Military Accounts	11,591	3,235	+8,356	
Marine and Military Aden Brigade—				
Marine Accounts	3,416	1,65,922	—1,62,506	+594
Military Accounts	1,66,502	3,402	+1,63,100	
Marine and Military Surplus Stores Accounts—				
Marine Accounts	4,132	298	+3,834	...
Military Accounts	1,016	4,850	—3,834	
Total Accounts Current between Marine and Military. Marine Accounts	2,21,515	6,00,173	— 3,78,658	+128
Total Accounts Current between Marine and Military. Military Accounts	5,27,053	1,48,267	+3,78,786	

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1924—*contd.*

	Credits.	Debits.	India, General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNTS CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—														
ACCOUNT BETWEEN—														
Central Revenues and Posts and Telegraphs—														
Civil Accounts . .	4,39,37,087	3,56,86,219	+82,50,868	...	...	...	...	...	...	...	...	...	...	} —1,85,005
Posts and Telegraphs Accounts . .	3,54,25,768	4,38,61,641	—84,35,873	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Posts and Telegraphs Department—														
Civil Accounts . .	9,212	11,46,196	...	—11,36,984	...	...	...	...	...	...	...	...	...	} ...
Posts and Telegraphs Accounts . .	11,46,195	9,211	+11,36,984	...	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—														
Civil Accounts . .	5,16,98,270	7,79,26,073	...	...	—2,62,27,803	...	...	...	...	...	...	...	...	} +1,39,057
Posts and Telegraphs Accounts . .	7,80,63,518	5,16,96,658	+2,63,66,860	...	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—														
Civil Accounts .	7,66,02,188	6,74,85,024	...	...	...	+91,17,164	...	...	...	...	...	...	...	} —68,829
Posts and Telegraphs Accounts . .	6,77,04,315	7,68,90,308	—91,85,993	...	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs—															
Civil Accounts . .	8,67,03,531	7,32,16,889	...	...	...	...	+1,34,86,642	...	...	...	...	...	...	}	—4,742
Posts and Telegraphs Accounts . .	7,32,16,646	8,67,08,030	—1,34,91,384	...	...	...	...	...	...	...	...	...	...		
United Provinces and Posts and Telegraphs—															
Civil Accounts . .	3,50,19,996	6,61,29,671	...	...	...	...	...	—3,11,09,675	...	...	...	...	...	}	—17,699
Posts and Telegraphs Accounts . .	6,61,27,775	3,50,35,799	+3,10,91,976	...	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier Province and Posts and Telegraphs—															
Civil Accounts . .	4,46,46,717	6,47,75,997	...	...	...	...	...	...	—2,01,29,280	...	...	...	...	}	+58,649
Posts and Telegraphs Accounts. . .	6,48,60,069	4,46,72,140	+2,01,87,929	...	...	...	...	...	...	...	...	...	...		
Burma and Posts and Telegraphs—															
Civil Accounts . .	6,37,01,616	79,13,730	...	...	...	...	...	...	...	+5,57,87,886	...	...	...	}	+12,861
Posts and Telegraphs Accounts . .	79,35,426	6,37,10,451	—5,57,75,025	...	...	...	...	...	...	...	...	...	...		
Bihar & Orissa and Posts and Telegraphs—															
Civil Accounts . .	2,84,56,537	3,42,12,529	...	...	...	...	...	...	...	...	—57,55,992	...	...	}	+20,225
Posts and Telegraphs Accounts . .	3,42,32,584	2,84,56,367	+57,76,217	...	...	...	...	...	...	...	...	...	...		
Central Provinces and Posts and Telegraphs—															
Civil Accounts . .	2,65,63,101	61,45,390	...	...	...	...	...	...	...	...	...	+2,04,17,711	...	}	+3,556
Posts and Telegraphs Accounts . .	61,48,498	2,65,62,653	—2,04,14,155	...	...	...	...	...	...	...	...	...	...		
Assam and Posts and Telegraphs—															
Civil Accounts . .	1,79,23,927	20,42,695	...	...	...	...	...	...	...	...	...	...	+1,58,80,232	}	—3,028
Posts and Telegraphs Accounts . .	20,39,456	1,79,22,716	—1,58,83,260	...	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. — Civil Accounts .	47,52,62,182	43,66,81,413	+82,50,868	—11,36,984	—2,62,27,803	+91,17,164	+1,34,86,642	—3,11,09,675	—2,01,29,280	+5,57,87,886	—57,55,992	+2,04,17,711	+1,58,80,232		+3,85,80,769
— Posts and Telegraphs Accounts.	43,69,00,250	47,55,25,974	—3,86,25,724	...	...	...	...	...	...	...	...	...	...		—3,86,25,724
— Net .	...	...	—3,03,74,856	—11,36,984	—2,62,27,803	+91,17,164	+1,34,86,642	—3,11,09,675	—2,01,29,280	+5,57,87,886	—57,55,992	+2,04,17,711	+1,58,80,232		—44,955

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No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1924—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and North-West Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
Central Revenues and Marine—													
Civil Accounts . . .	86,61,110	1,09,06,122	—22,45,012	...	...	...	...	...	...	...	...	...	—1
Marine Accounts . . .	35,38,716	12,93,705	+22,45,011	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts . . .	97,417	91,047	...	+6,370	...	...	...	...	...	...	...	...	...
Marine Accounts . . .	91,062	97,432	— 6,370	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts . . .	13,73,857	66,05,733	...	...	—52,31,876	...	...	...	...	...	...	...	+1,42,779
Marine Accounts . . .	67,60,324	13,85,669	+53,74,655	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts . . .	9,47,702	2,14,796	...	...	...	+7,32,906	...	...	...	...	...	...	+1
Marine Accounts . . .	2,13,628	9,46,533	—7,32,905	...	...	...	...	...	...	...	...	...	
United Provinces and Marine—													
Civil Accounts . . .	125	353	...	...	...	...	—228	...	...	...	...	...	—8
Marine Accounts . . .	254	34	+220	...	...	...	...	...	...	...	...	...	

Punjab and North-West Frontier Province and Marine—														
Civil Accounts . . .	77	9	...	...	...	...	...	+68	...	...	...	...	}	+1
Marine Accounts . . .	...	67	—67	...	...	...	...	...	...	...	...	...	}	
Burma and Marine—														
Civil Accounts . . .	1,17,429	5,08,037	...	...	...	...	...	...	—3,90,608	...	...	...	}	—470
Marine Accounts . . .	5,05,990	1,15,852	+3,90,138	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Marine—														
Civil Accounts . . .	4,071	22	...	...	...	...	...	...	...	+4,049	...	...	}	—1
Marine Accounts . . .	3	4,053	—4,050	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Marine—														
Civil Accounts . . .	254	10,395	...	...	...	...	...	...	...	...	—10,141	..	}	+1
Marine Accounts . . .	10,395	254	+10,142	...	...	...	...	...	...	...	...	...	}	
Assam and Marine—														
Civil Accounts . . .	387	...	...	...	...	...	...	...	...	...	...	+387	}	...
Marine Accounts . . .	...	387	—387	...	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNTS CURRENT, BETWEEN CIVIL AND MARINE. Civil Accounts.	1,12,02,429	1,83,36,514	—22,45,012	+6,370	—52,31,876	+7,32,906	—228	+68	—3,90,608	+4,049	—10,141	+387		—71,34,085
Marine Accounts.	1,11,20,372	38,43,985	+72,76,387	...	...	...	...	...	...	...	...	...		+72,76,387
Net .	...	...	+50,31,375	+6,370	—52,31,876	+7,32,906	—228	+68	—3,90,608	+4,049	—10,141	+387		+1,42,302

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT BETWEEN—														
Central Revenues and Military, Northern Command and Rawalpindi District—														
Civil Accounts	3,16,057	5,13,684	—1,97,627	...	...	...	...	...	...	...	...	...	...	—58,545
Military Accounts	5,28,854	3,89,772	+1,39,082	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Northern Command and Rawalpindi District—														
Civil Accounts	8,197	4,10,471	....	—4,02,274	...	...	...	...	...	...	...	...	...	—59,394
Military Accounts	4,48,403	1,05,523	+3,42,880	...	...	...	...	...	...	...	...	...	...	
Madras and Northern Command and Rawalpindi District—														
Civil Accounts	1,217	22,963	...	...	—21,746	...	...	...	...	...	...	...	...	—86
Military Accounts	24,726	3,066	+21,660	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Northern Command and Rawalpindi District—														
Civil Accounts	2,25,140	5,03,693	...	...	...	—2,78,553	...	...	...	...	...	...	...	—60,008
Military Accounts	2,25,319	6,774	+2,18,545	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Northern Command and Rawalpindi District—														
Civil Accounts	742	3,006	...	...	...	...	—2,264	...	...	...	...	...	...	...
Military Accounts	14,974	12,710	+2,264	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Northern Command and Rawalpindi District—														
Civil Accounts	15,534	95,580	...	...	...	...	...	—80,046	...	...	...	...	...	—6,746
Military Accounts	96,054	22,754	+73,300	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Northern Command and Rawalpindi District—														
Civil Accounts	36,45,593	3,04,55,926	...	...	...	...	...	...	—2,68,10,333	...	...	...	...	—1,97,126
Military Accounts	3,69,60,804	43,47,597	+2,66,13,207	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Northern Command and Rawalpindi District—														
Civil Accounts	73,673	676	...	...	...	...	...	...	...	+72,997	...	...	...	...
Military Accounts	4,33,557	5,06,554	—72,997	...	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Northern Command and Rawalpindi District—															
Civil Accounts	654	142	...	...	...	...	...	...	...	...	+512	...	...	...	
Military Accounts	142	654	—512	...	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, Northern Command and Rawalpindi District—															
Civil Accounts	13,788	34,065	...	...	...	...	...	...	...	...	...	—20,277	...	...	
Military Accounts	50,934	29,997	+20,937	...	...	...	...	...	...	...	...	...	...	+660	
Assam and Military, Northern Command and Rawalpindi District—															
Civil Accounts	189	81	...	...	...	...	...	...	...	...	...	...	+108	...	
Military Accounts	2,252	2,360	—108	...	...	...	...	...	...	...	...	...	...		
Central Revenues and Military, Peshawar District—															
Civil Accounts	1,32,107	2,69,816	—1,37,709	...	...	...	...	...	...	...	...	...	...	—34,308	
Military Accounts	2,38,107	1,34,706	+1,03,401	...	...	...	...	...	...	...	...	...	...		
Indian Stores Department and Military, Peshawar District—															
Civil Accounts	17,529	90,121	...	—72,592	...	...	...	...	...	...	...	...	...	...	
Military Accounts	72,592	...	+72,592	...	...	...	...	...	...	...	...	...	...		
Madras and Military, Peshawar District—															
Civil Accounts	2	10,269	...	...	—10,267	...	...	...	...	...	...	...	...	+1	
Military Accounts	10,330	62	+10,268	...	...	...	...	...	...	...	...	...	...		
Bombay and Military, Peshawar District—															
Civil Accounts	10,592	2,95,869	...	...	...	—2,85,277	...	...	...	...	...	...	...	—6,396	
Military Accounts	2,80,414	1,533	+2,78,881	...	...	...	...	...	...	...	...	...	...		
Bengal and Military, Peshawar District—															
Civil Accounts	8	1,066	...	...	...	...	—1,058	...	...	...	...	...	...	...	
Military Accounts	1,058	...	+1,058	...	...	...	...	...	...	...	...	...	...		
United Provinces and Military, Peshawar District—															
Civil Accounts	160	82,325	...	...	...	...	...	—82,165	...	...	...	...	...	—451	
Military Accounts	82,506	792	+81,714	...	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military, Peshawar District—															
Civil Accounts	32,85,864	2,99,83,660	...	...	...	...	...	...	—2,66,97,796	...	...	...	...	—39,386	
Military Accounts	2,99,80,613	33,22,203	+2,66,58,410	...	...	...	...	...	...	...	...	...	...		
Burma and Military, Peshawar District—															
Civil Accounts	3,807	5,761	...	...	...	...	...	...	...	—1,954	...	...	...	...	
Military Accounts	4,628	2,674	+1,954	...	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, Peshawar District—															
Civil Accounts	569	490	...	...	...	...	...	...	...	...	+79	...	...	...	
Military Accounts	522	601	—79	...	...	...	...	...	...	...	...	...	...		
Carried over . Civil Accounts	77,51,422	6,27,79,664	—3,35,336	—4,74,866	—32,013	—5,63,830	+3,322	—1,62,211	—5,35,08,129	+71,043	+591	—20,277	+108	—5,50,28,242	
Carried over . Military Accounts	6,34,56,789	88,90,332	+5,45,66,457	...	...	...	...	...	...	...	...	...	...	+5,45,66,457	
Carried over . Net	...	...	+5,42,31,121	—4,74,866	—32,013	—5,63,830	+3,322	—1,62,211	—5,35,08,129	+71,043	+591	—20,277	+108	—4,61,785	

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	77,51,422	6,27,79,664	*—3,35,336*	*—4,74,866*	*—32,013*	*—5,63,830*	*—3,322*	*—1,62,211*	*—5,35,08,129*	+71,043	+591	*—20,277*	+108	*—5,50,28,242*
Military Accounts	6,34,56,789	88,90,332	+5,45,66,457	...	...	...	...	...	...	...	...	...	...	+5,45,66,457
Net	...	...	+5,42,31,121	*—4,74,866*	*—32,013*	*—5,63,830*	*—3,322*	*—1,62,211*	*—5,35,08,129*	+71,043	+591	*—20,277*	+108	*—4,61,785*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
ACCOUNT BETWEEN—														
Central Provinces and Berar and Military, Peshawar District—														
Civil Accounts	...	10,201	...	...	...	...	...	...	...	...	...	*—10,201*	...	*—16*
Military Accounts	10,302	117	+10,185	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Peshawar District—														
Civil Accounts	1,195	325	...	...	...	...	...	...	...	...	...	...	+870	...
Military Accounts	337	1,207	*—870*	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Kohat District—														
Civil Accounts	53,282	1,14,688	*—61,406*	...	...	...	...	...	...	...	...	...	...	+44,220
Military Accounts	1,20,119	14,493	+1,05,626	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Kohat District—														
Civil Accounts	11,714	52,062	...	*—40,348*	...	...	...	...	...	...	...	...	...	+1
Military Accounts	40,495	146	+40,349	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Kohat District—														
Civil Accounts	2,926	3,058	...	...	*—132*	...	...	...	...	...	...	...	...	+101
Military Accounts	1,230	997	+233	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Kohat District—														
Civil Accounts	2,577	73,732	...	...	...	*—71,155*	...	...	...	...	...	...	...	+1,304
Military Accounts	72,867	408	+72,459	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Kohat District—														
Civil Accounts	...	637	...	...	...	...	*—637*	...	...	...	...	...	...	...
Military Accounts	637	...	+637	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Kohat District—														
Civil Accounts	317	57,893	...	...	...	...	...	*—57,576*	...	...	...	...	...	+2,149
Military Accounts	65,775	6,050	+59,725	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Kohat District—														
Civil Accounts	6,59,852	59,51,119	...	...	...	...	...	...	*—52,91,267*	...	...	...	...	+86,622
Military Accounts	58,44,163	4,66,274	+53,77,889	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Kohat District—														
Civil Accounts	4,284	16	...	...	...	...	...	...	...	*+4,268*	...	...	...	...
Military Accounts	16	4,284	*—4,268*	...	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Kohat District—															
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	630	630	...	...	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, Kohat District—															
Civil Accounts	1,060	1,582	...	...	...	...	...	...	...	...	...	...	...	...	+8,997
Military Accounts	11,676	2,157	+9,519	...	...	...	...	...	...	...	...	−522	...	...	
Assam and Military, Kohat District—															
Civil Accounts	141	141	...	...	...	...	...	...	...	...	...	...	...	...	+1,413
Military Accounts	1,413	...	+1,413	...	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Lahore District—															
Civil Accounts	21,96,652	76,50,972	*−54,54,320*	...	...	...	...	...	...	...	...	...	...	...	+29,326
Military Accounts	65,51,900	10,68,254	+54,83,646	...	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Lahore District—															
Civil Accounts	40,405	9,15,912	...	*−8,75,507*	...	...	...	...	...	...	...	...	...	...	*−12,380*
Military Accounts	8,66,992	3,865	+8,63,127	...	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Lahore District—															
Civil Accounts	2,033	1,66,480	...	...	*−1,64,447*	...	...	...	...	...	...	...	...	...	+27,318
Military Accounts	1,95,637	3,872	+1,91,765	...	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Lahore District—															
Civil Accounts	2,23,907	63,45,210	...	...	...	*−61,21,303*	...	...	...	...	...	...	...	...	*−98,924*
Military Accounts	61,36,568	1,14,189	+60,22,379	...	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Lahore District—															
Civil Accounts	2,159	4,823	...	...	...	...	*−2,664*	...	...	...	...	...	...	...	*−778*
Military Accounts	4,930	3,044	+1,886	...	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Lahore District—															
Civil Accounts	1,47,546	41,66,803	...	...	...	...	...	*−40,19,257*	...	...	...	...	...	...	*−87,783*
Military Accounts	41,63,235	2,31,761	+39,31,474	...	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Lahore District—															
Civil Accounts	61,66,999	6,07,30,702	...	...	...	...	...	...	*−5,45,63,703*	...	...	...	...	...	*−3,12,973*
Military Accounts	6,05,43,107	62,92,377	+5,42,50,730	...	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Lahore District—															
Civil Accounts	4,79,902	7,41,358	...	...	...	...	...	...	...	*−2,61,456*	...	...	...	...	*−12,399*
Military Accounts	2,35,370	6,86,313	+2,49,057	...	...	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts	1,77,48,373	14,97,67,378	*−58,51,062*	*−13,90,721*	*−1,96,592*	*−67,56,288*	*−6,623*	*−42,39,044*	*−11,33,63,099*	*−1,86,145*	+591	*−31,000*	+978	*−13,20,19,005*	
Military Accounts	14,90,24,188	1,77,90,770	+13,12,33,418	...	...	...	...	...	...	...	...	...	...	+13,12,33,418	
Net	...	...	+12,53,82,356	*−13,90,721*	*−1,96,592*	*−67,56,288*	*−6,623*	*−42,39,044*	*−11,33,63,099*	*−1,86,145*	+591	*−31,000*	+978	−7,86,587	

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	1,77,48,373	14,97,67,378	*—58,51,062*	*—13,90,721*	*—1,96,592*	*—67,56,288*	*—6,623*	*—42,39,044*	*—11,33,63,099*	*—1,86,145*	+591	*—31,000*	+978	*—13,20,19,005*
Military Accounts	14,90,24,188	1,77,90,770	+13,12,33,418	...	...	...	...	...	...	...	...	...	...	+13,12,33,418
Net	...	...	+12,53,82,356	*—13,90,721*	*—1,96,592*	*—67,56,288*	*—6,623*	*—42,39,044*	*—11,33,63,099*	*—1,86,145*	+591	*—31,000*	+978	*—7,85,587*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—														
ACCOUNT BETWEEN—														
Bihar and Orissa and Military, Lahore District—														
Civil Accounts	5	450	...	..	...	...	...	...	...	...	*—445*	...	...	*—301*
Military Accounts	1,883	1,739	+144	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Lahore District—														
Civil Accounts	1,747	21,685	...	...	...	...	...	...	...	...	...	*—19,938*	...	+3,971
Military Accounts	31,659	7,750	+23,909	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Lahore District—														
Civil Accounts	625	1,990	...	...	...	...	...	...	...	...	...	...	*—1,365*	+162
Military Accounts	2,092	625	+1,467	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Wazir Force—														
Civil Accounts	41,73,284	14,55,145	+27,23,139	...	...	...	...	...	...	...	...	...	...	*—11,230*
Military Accounts	12,67,653	40,02,022	*—27,34,369*	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Wazir Force—														
Civil Accounts	4,879	1,41,295	...	*—1,36,416*	...	...	...	...	...	...	...	...	...	+1
Military Accounts	1,36,475	58	+1,36,417	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Wazir Force—														
Civil Accounts	1,986	4,82,837	...	...	*—4,80,851*	...	...	...	...	...	...	...	...	+3,078
Military Accounts	4,91,043	2,114	+4,88,929	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Wazir Force—														
Civil Accounts	89,752	32,86,710	...	...	...	*—31,96,958*	...	...	...	...	...	...	...	+683
Military Accounts	32,96,738	99,097	+31,97,641	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Wazir Force—														
Civil Accounts	695	5,053	...	...	...	...	*—4,358*	...	...	...	...	...	...	...
Military Accounts	5,053	695	+4,358	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Wazir Force—														
Civil Accounts	3,62,153	11,58,455	...	...	...	...	...	*—7,96,302*	...	...	...	...	...	*—5,733*
Military Accounts	11,73,564	3,82,995	+7,90,569	...	...	...	...	...	...	...	...	...	...	

Punjab and Military, Wazir Force—														
Civil Accounts . .	54,41,209	3,35,94,899	...	...	...	...	...	...	—2,81,53,690	...	...	...	...	—1,67,630
Military Accounts .	3,36,89,301	57,03,241	+2,79,86,060	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Wazir Force—														
Civil Accounts . .	4,935	11,672	...	...	...	...	...	...	...	—6,737	...	...	...	+1
Military Accounts . .	11,769	5,031	+6,738	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Wazir Force—														
Civil Accounts . .	23	499	...	...	...	...	...	...	...	...	—476	...	...	—57
Military Accounts .	571	152	+419	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Wazir Force—														
Civil Accounts .	2,043	44,816	..	...	...	...	...	...	...	...	...	—42,773	...	—1
Military Accounts .	45,057	2,285	+42,772	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Wazir Force—														
Civil Accounts . .	893	1,150	...	...	...	...	...	...	...	...	...	...	—257	—101
Military Accounts .	2,949	2,793	+156	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Sind Rajputana District—														
Civil Accounts . .	6,93,261	42,56,338	—35,63,077	...	...	...	...	...	...	...	...	...	...	—26,641
Military Accounts .	42,76,784	7,40,348	+35,36,436	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Sind Rajputana District—														
Civil Accounts . .	10,143	15,136	...	—4,993	...	...	...	...	...	...	...	...	...	...
Military Accounts .	4,995	...	+4,993	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Sind Rajputana District—														
Civil Accounts . .	1,957	41,631	...	...	—39,674	...	...	...	...	...	...	...	...	—241
Military Accounts .	41,698	2,265	+39,433	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Sind Rajputana District—														
Civil Accounts . .	8,00,565	1,20,62,170	...	...	...	—1,12,01,605	...	...	...	...	...	...	...	—2,51,712
Military Accounts .	1,17,76,329	8,26,436	+1,09,49,893	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Sind Rajputana District—														
Civil Accounts . .	...	99	...	...	...	...	—99	...	...	...	...	...	...	...
Military Accounts .	99	...	+99	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Sind Rajputana District—														
Civil Accounts .	61,279	4,58,918	...	...	...	...	...	—3,97,639	...	...	...	...	...	—80
Military Accounts .	4,56,488	58,929	+3,97,559	...	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts .	2,94,04,807	20,67,48,326	—66,91,000	—15,32,130	—7,17,117	—2,11,54,851	—11,080	—54,32,985	—14,15,16,789	—1,92,882	—330	—93,711	—644	—17,73,43,519
Mily. Accounts .	20,57,36,386	2,96,29,345	+17,61,07,041	...	...	...	...	...	...	...	...	...	...	+17,61,07,041
Net .	...	...	+16,94,16,041	—15,32,130	—7,17,117	—2,11,54,851	—11,080	—54,32,985	—14,15,16,789	—1,92,882	—330	—93,711	—644	—12,36,478

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N. W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	2,94,04,807	20,67,48,326	*—66,91,000*	*—15,32,130*	*—7,17,117*	*—2,11,54,851*	*—11,080*	*—54,32,985*	*—14,15,16,789*	*—1,92,882*	*—330*	*—93,711*	*—644*	*—17,73,43,519*
Mily. Accounts	20,57,36,386	2,96,29,345	+17,61,07,041	...	...	...	...	...	...	...	...	...	...	+17,61,07,041
Net	...	...	+16,94,16,041	*—15,32,130*	*—7,17,117*	*—2,11,54,851*	*—11,080*	*—54,32,985*	*—14,15,16,789*	*—1,92,882*	*—330*	*—93,711*	*—644*	*—12,36,478*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
ACCOUNT BETWEEN—														
Punjab and Military, Sind Rajputana District—														
Civil Accounts	20,201	1,88,203	...	...	...	...	...	...	*—1,68,002*	...	...	...	...	*—9,079*
Military Accounts	1,81,017	22,094	+1,58,923	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Sind Rajputana District—														
Civil Accounts	...	858	...	...	...	...	...	...	...	*—858*	...	...	...	...
Military Accounts	858	...	+858	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Sind Rajputana District—														
Civil Accounts	...	312	...	...	...	...	...	...	...	...	*—312*	...	...	...
Military Accounts	948	636	+312	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Sind Rajputana District—														
Civil Accounts	201	40,000	...	...	...	...	...	...	...	...	...	*—39,799*	...	...
Military Accounts	41,165	1,366	+39,799	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Sind Rajputana District—														
Civil Accounts	...	325	...	...	...	...	...	...	...	...	...	...	*—325*	...
Military Accounts	650	325	+325	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Western Command and Baluchistan District—														
Civil Accounts	26,78,995	2,13,94,282	*—1,87,15,287*	...	...	...	...	...	...	...	...	...	...	*—1,14,366*
Military Accounts	2,13,77,988	27,77,067	+1,86,00,921	...	...	...	...	...	...	...	...	...	...	

Indian Stores Department and Military, Western Command and Baluchistan District—														
Civil Accounts	1,899	1,04,611	...	*—1,02,712*	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,02,712	...	+1,02,712	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Western Command and Baluchistan District—														
Civil Accounts	1,233	10,967	...	...	*—9,734*	...	...	...	...	...	...	...	...	*—388*
Military Accounts	10,980	1,634	+9,346	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Western Command and Baluchistan District—														
Civil Accounts	2,55,526	24,24,786	...	...	...	*—21,69,260*	...	...	...	...	...	...	...	*—33,017*
Military Accounts	22,41,922	1,05,679	+21,36,243	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Western Command and Baluchistan District—														
Civil Accounts	447	5,773	...	...	...	...	*—5,326*	...	...	...	...	...	...	*—4,053*
Military Accounts	4,045	2,772	+1,273	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Western Command and Baluchistan District—														
Civil Accounts	35,423	61,693	...	...	...	...	...	*—26,270*	...	...	...	...	...	+1,958
Military Accounts	63,290	35,062	+28,228	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Western Command and Baluchistan District—														
Civil Accounts	46,670	1,58,339	...	...	...	...	...	...	*—1,11,669*	...	...	...	...	*—26,940*
Military Accounts	1,23,127	38,398	+84,729	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Western Command and Baluchistan District—														
Civil Accounts	1,663	830	...	...	...	...	...	...	...	+1,333	...	...	...	+500
Military Accounts	905	1,738	*—833*	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, West-ern Command and Baluchistan District—														
Civil Accounts	1,895	6,922	...	...	...	...	...	...	...	...	*—5,027*	...	...	...
Military Accounts	6,427	1,400	+5,027	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Western Command and Baluchistan District—														
Civil Accounts	...	12,204	...	...	...	...	...	...	...	...	...	*—12,204*	...	+35,186
Military Accounts	48,509	1,119	+47,390	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Western Command and Baluchistan District—														
Civil Accounts	2,850	...	...	...	...	...	...	...	...	...	...	...	+2,850	*—15*
Military Accounts	200	3,065	*—2,865*	...	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	3,24,51,810	23,11,57,931	*—2,54,06,287*	*—16,34,842*	*—7,26,851*	*—2,33,24,111*	*—16,406*	*—54,59,255*	*—14,17,96,460*	*—1,92,407*	*—5,669*	*—1,45,714*	+1,881	*—19,87,06,121*
Carried over — Mily. Accounts	22,99,41,129	3,26,21,700	+19,73,19,429	...	...	...	...	...	...	...	...	...	...	+19,73,19,429
Carried over — Net	...	...	+17,19,13,142	*—16,34,842*	*—7,26,851*	*—2,33,24,111*	*—16,406*	*—54,59,255*	*—14,17,96,460*	*—1,92,407*	*—5,669*	*—1,45,714*	+1,881	*—13,86,692*

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward { Civil Accounts	3,24,51,810	23,11,57,931	—2,54,06,287	—16,34,842	—7,26,851	—2,33,24,111	—16,406	—54,59,255	—14,17,96,460	—1,92,407	—5,669	—1,45,714	+1,881	—19,87,06,121
Brought forward { Military Accounts	22,99,41,129	3,26,21,700	+19,73,19,429	...	...	...	...	...	...	...	...	...	...	+19,73,19,429
Brought forward { Net	...	...	+17,19,13,142	—16,34,842	—7,26,851	—2,33,24,111	—16,406	—54,59,255	—14,17,96,460	—1,92,407	—5,669	—1,45,714	+1,881	—13,86,692
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
ACCOUNT BETWEEN—														
Central Revenues and Military, Southern Command and Poona District—														
Civil Accounts	7,11,117	75,88,645	—68,77,528	...	...	...	...	...	...	...	...	...	...	—91,330
Military Accounts	75,04,018	7,17,820	+67,86,198	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Southern Command and Poona District—														
Civil Accounts	...	92,740	...	—92,740	...	...	...	...	...	...	...	...	...	...
Military Accounts	96,772	4,032	+92,740	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Southern Command and Poona District—														
Civil Accounts	20,427	2,35,487	...	...	—2,15,060	...	...	...	...	...	...	...	...	+909
Military Accounts	2,37,301	21,332	+2,15,969	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Southern Command and Poona District—														
Civil Accounts	26,65,319	2,41,32,014	...	...	...	—2,14,66,195	...	...	...	...	...	...	...	—3,27,739
Military Accounts	2,28,65,423	17,26,967	+2,11,38,456	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Southern Command and Poona District—														
Civil Accounts	1,067	2,737	...	...	...	...	—1,670	...	...	...	...	...	...	+1
Military Accounts	1,337	166	+1,671	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Southern Command and Poona District—														
Civil Accounts	31,373	22,425	...	...	...	...	...	+8,948	...	...	...	...	...	+194
Military Accounts	20,566	29,320	—8,754	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Southern Command and Poona District—														
Civil Accounts	58,139	1,52,038	...	...	...	...	...	...	—93,899	...	...	...	...	—7,515
Military Accounts	1,02,865	16,481	+86,384	...	...	...	...	...	...	...	...	...	...	

Burma and Military, Southern Command and Poona District—															
Civil Accounts	17,114	4,553	...	...	...	...	...	...	...	+12,561	...	...	...	}	+490
Military Accounts	4,985	17,056	—12,071	...	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military, Southern Command and Poona District—															
Civil Accounts	1,438	22,912	...	...	...	...	...	...	...	...	—21,474	...	...	}	—238
Military Accounts	21,826	590	+21,236	...	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Military, Southern Command and Poona District—															
Civil Accounts	30,275	73,155	...	...	...	...	...	...	...	...	...	—42,880	...	}	+3,750
Military Accounts	80,000	33,370	+46,630	...	...	...	...	...	...	...	...	...	...	}	
Assam and Military, Southern Command and Poona District—															
Civil Accounts	56	...	...	...	...	...	...	...	...	...	...	...	+56	}	+1,650
Military Accounts	1,650	56	+1,594	...	...	...	...	...	...	...	...	...	...	}	
Central Revenues and Military, Bombay District—															
Civil Accounts	4,71,747	4,10,023	+61,724	...	...	...	...	...	...	...	...	...	...	}	+1,255
Military Accounts	4,12,143	4,72,612	— 60,469	..	...	...	...	...	...	...	...	...	...	}	
Indian Stores Department and Military, Bombay District—															
Civil Accounts	8,671	10,25,069	...	—10,16,398	...	...	...	...	...	...	...	...	...	}	...
Military Accounts	10,17,359	961	+10,16,398	...	...	...	...	...	...	...	...	...	...	}	
Madras and Military, Bombay District—															
Civil Accounts	2,741	1,11,989	...	...	—1,09,248	...	...	...	...	...	...	...	...	}	—737
Military Accounts	1,08,572	61	+1,08,511	...	...	...	...	...	...	...	...	...	...	}	
Bombay and Military, Bombay District—															
Civil Accounts	98,93,590	1,29,94,440	...	...	...	—1,11,00,850	...	...	...	...	...	...	...	}	—1,09,042
Military Accounts	1,26,27,533	18,35,725	+1,09,91,808	...	...	...	...	...	...	...	...	...	...	}	
Bengal and Military, Bombay District—															
Civil Accounts	...	2,481	...	...	...	...	—2,481	...	...	...	...	...	...	}	...
Military Accounts	2,918	437	+2,481	...	...	...	...	...	...	...	...	...	...	}	
United Provinces and Military, Bombay District—															
Civil Accounts	1,651	1,46,233	...	...	...	...	...	—1,44,582	...	...	...	...	...	}	+131
Military Accounts	1,49,576	4,863	+1,44,713	...	...	...	...	...	...	...	...	...	...	}	
Carried over { Civil Accounts	3,83,67,035	27,81,74,872	—3,22,22,091	—27,43,980	—10,51,159	—5,58,91,156	—20,557	—55,94,889	—14,18,90,359	—1,79,846	—27,143	—1,88,594	+1,937		—23,98,07,837
Carried over { Military Accounts	27,53,96,473	3,75,03,549	+23,78,92,924	...	...	...	...	...	...	...	...	...	...		+23,78,92,924
Carried over { Net	...	...	+20,56,70,833	—27,43,980	—10,51,159	—5,58,91,156	—20,557	—55,94,889	—14,18,90,359	—1,79,846	—27,143	—1,88,594	+1,937		—19,14,913

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General	India Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	3,83 67,035	27,81,74,372	—3,22,22,091	— 27,43,980	—10,51,159	—5,58,91,156	—20,557	—55,94,889	—14,18,90,359	—1,79,846	—27,143	—1,88,594	+ 1,937	—23,98,07,837
Brought forward { Military Accounts	27,53,96,473	3,75,03,549	+ 23,78,92,924	...	...	...	...	...	...	...	...	...	...	+ 23,78,92,924
Brought forward { Net	...	...	+ 20,56,70,833	— 27,43,980	—10,51,159	—5,58,91,156	—20,557	—55,94,889	—14,18,90,359	—1,79,846	—27,143	—1,88,594	+1,937	—19,14,913
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
ACCOUNT BETWEEN—														
Punjab and Military, Bombay District—														
Civil Accounts	6,818	2,59,929	...	...	...	...	...	...	—2,53,111	...	...	...	...	—4,347
Military Accounts	2,58,488	9,724	+2,43,764	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Bombay District—														
Civil Accounts	254	2,480	...	...	...	...	...	...	...	—2,226	...	...	...	...
Military Accounts	3,049	823	+2,226	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Bombay District—														
Civil Accounts	415	...	...	...	...	...	...	...	...	...	+415	...	...	...
Military Accounts	...	415	—415	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bombay District—														
Civil Accounts	24,924	38,668	...	...	...	...	...	...	...	...	...	—13,744	...	+2
Military Accounts	37,885	24,139	+13,746	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Bombay District—														
Civil Accounts	...	1,088	...	...	...	...	...	...	...	...	...	...	—1,088	...
Military Accounts	1,088	...	+1,088	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Madras District—														
Civil Accounts	3,23,623	3,35,599	+4,88,024	...	...	...	...	...	...	...	...	...	...	—6,828
Military Accounts	3,33,430	8,28,282	—4,94,852	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military Madras District—														
Civil Accounts	43,532	1,23,603	...	—80,071	...	...	...	...	...	...	...	...	...	...
Military Accounts	82,553	2,482	+80,071	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Madras District—														
Civil Accounts	23,14,868	2,11,34,115	...	...	—1,88,19,247	...	...	...	...	...	...	...	...	—62,370
Military Accounts	2,11,08,404	23,51,527	+1,87,56,877	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Madras District—														
Civil Accounts	32,368	3,06,505	...	...	...	—2,74,137	...	...	...	...	...	...	...	—2,207
Military Accounts	2,88,768	16,338	+2,71,930	...	...	...	...	...	...	...	...	...	...	

Bengal and Military, Madras District—															
Civil Accounts .	2,055	8,989	...	...	...	...	—6,934	...	...	...	...	...	...	}	...
Military Accounts .	7,941	1,007	+6,934	...	...	...	...	...	...	...	...	...	...		
United Provinces and Military, Madras District—															
Civil Accounts .	3,010	47,220	...	...	...	...	...	—44,210	...	...	...	...	...	}	—1,453
Military Accounts .	44,434	1,677	+42,757	...	...	...	...	...	...	...	...	...	...		
Punjab and Military, Madras District—															
Civil Accounts .	5,278	23,672	...	...	...	...	...	...	—18,394	...	...	...	...	}	—171
Military Accounts .	24,171	5,948	+18,223	...	...	...	...	...	...	...	...	...	...		
Burma and Military, Madras District—															
Civil Accounts .	1,123	3,071	...	...	...	...	...	...	...	—1,948	...	...	...	}	...
Military Accounts .	3,071	1,123	+1,948	...	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, Madras District—															
Civil Accounts .	20	75	...	...	...	...	...	...	...	...	—55	...	...	}	...
Military Accounts .	80	25	+55	...	...	...	...	...	...	...	...	...	...		
Central Provinces and Military, Madras District—															
Civil Accounts .	...	11,126	...	...	...	...	...	...	...	...	...	—11,126	...	}	...
Military Accounts .	11,126	...	+11,126	...	...	...	...	...	...	...	...	...	...		
Assam and Military, Madras District—															
Civil Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	}	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...		
Central Revenues and Military, Central Provinces District—															
Civil Accounts .	8,35,729	43,61,779	—35,26,050	...	...	...	...	...	...	...	...	...	...	}	+3,51,366
Military Accounts	48,26,808	9,49,392	+38,77,416	...	...	...	...	...	...	...	...	...	...		
Indian Stores Deptt. and Military Central Provinces District—															
Civil Accounts .	...	13,314	...	—13,314	...	...	...	...	...	...	...	...	...	}	...
Military Accounts .	13,420	106	+13,314	...	...	...	...	...	...	...	...	...	...		
Madras and Military, Central Provinces District—															
Civil Accounts .	2,446	58,238	...	...	—55,792	...	...	...	...	...	...	...	...	}	—296
Military Accounts .	62,148	6,652	+55,496	...	...	...	...	...	...	...	...	...	...		
Bombay and Military, Central Provinces District—															
Civil Accounts .	40,251	28,61,359	...	...	...	—28,21,108	...	...	...	...	...	...	...	}	—30,156
Military Accounts .	28,26,454	35,502	+27,90,952	...	...	...	...	...	...	...	...	...	...		
Carried over { Civil Accounts .	4,25,03,749	30,77,65,702	—3,52,60,117	—28,37,365	—1,99,26,198	—5,89,86,401	—27,491	—56,39,099	—14,21,61,864	—1,84,020	—26,783	—2,13,464	+849		—26,52,61,953
Carried over { Military Accounts.	30,53,29,791	4,17,39,211	+26,35,90,580	...	...	...	...	...	...	...	...	...	...		+26,35,90,580
Carried over { Net . .	...	...	+22,83,30,463	—28,37,365	—1,99,26,198	—5,89,86,401	—27,491	—56,39,099	—14,21,61,864	—1,84,020	—26,783	—2,13,464	+849		—16,71,373

No. 166—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Store Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	4,25,03,749	30,77,65,702	*—3,52,60,117*	*—28,37,365*	*—1,99,26,198*	*—5,89,86,401*	*—27,491*	*—56,39,099*	*—14,21,61,864*	*—1,84,020*	*—26,783*	*—2,13,464*	+ 849	*—26,52,61,953*
Mily. Accounts	30,53,29,791	4,17,39,211	+ 26,35,90,580	...	...	...	...	...	...	...	...	...	...	+ 26,35,90,580
Net . .	...	...	+ 22,83,30,463	*—28,37,365*	*—1,99,26,198*	*—5,89,86,401*	*—27,491*	*—56,39,099*	*—14,21,61,864*	*—1,84,020*	*—26,783*	*—2,13,464*	+ 849	*—16,71,373*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
ACCOUNT BETWEEN—														
Bengal and Military, Central Provinces District—														
Civil Accounts .	122	2,063	...	...	...	...	*—1,941*	...	...	...	...	...	...	— 2
Military Accounts .	2,694	755	+ 1,939	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Central Provinces District—														
Civil Accounts .	1,49,741	43,00,373	...	...	...	...	...	*—41 50,632*	...	...	...	...	...	— 1,22,052
Military Accounts .	41,86,327	1,67,747	+ 40,28,580	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Central Provinces District—														
Civil Accounts .	38,819	4,12,424	...	...	...	...	...	...	*—3,73,605*	...	...	...	...	*—6,283*
Military Accounts .	4,05,860	38,538	+ 3,67,322	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Central Provinces District—														
Civil Accounts . .	3,887	136	...	...	...	...	...	...	...	+ 3,751	...	...	...	...
Military Accounts .	3,191	6,942	*—3,751*	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa, and Military, Central Provinces District—														
Civil Accounts .	322	5,542	...	...	...	...	...	...	...	...	*—5,220*	...	...	...
Military Accounts .	5,542	322	+ 5,220	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Central Provinces District—														
Civil Accounts .	8,33,584	97,17,580	...	...	...	...	...	...	...	...	...	—88,83,996	...	*—1,67,309*
Military Accounts	95,67,395	8,50,708	+ 87,16,687	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Central Provinces District—														
Civil Accounts .	...	275	...	...	...	...	...	...	...	...	...	...	*—275*	...
Military Accounts .	275	...	+ 275	...	...	...	...	...	...	...	...	...	...	

Central Revenues and Military. Allahabad Brigade—															
Civil Accounts	9,13,137	9,84,085	—70,948	...	...	...	...	...	...	...	...	...	...	}	—25,001
Military Accounts	9,77,491	9,31,544	+45,947	...	...	...	...	...	...	...	...	...	...		
Indian Stores Department and Military, Allahabad Brigade—															
Civil Accounts	4,755	9,75,987	...	—9,71,232	...	...	...	...	...	...	...	...	...	}	—392
Military Accounts	9,70,840	...	+9,70,840	...	...	...	...	...	...	...	...	...	...		
Madras and Military, Allahabad Brigade—															
Civil Accounts	1,318	3,709	...	...	—2,391	...	...	...	...	...	...	...	...	}	+1
Military Accounts	3,359	967	+2,392	...	...	...	...	...	...	...	...	...	...		
Bombay and Military, Allahabad Brigade—															
Civil Accounts	57,555	64,789	...	...	...	—7,234	...	...	...	...	...	...	...	}	—1,203
Military Accounts	50,244	44,213	+6,031	...	...	...	...	...	...	...	...	...	...		
Bengal and Military, Allahabad Brigade—															
Civil Accounts	68,076	24,654	...	...	...	...	+43,422	...	...	...	...	...	...	}	+2,385
Military Accounts	27,427	68,464	—41,037	...	...	...	...	...	...	...	...	...	...		
United Provinces and Military Allahabad Brigade—															
Civil Accoun'ts	7,89,610	1,27,33,183	...	...	...	...	...	—1,19,43,573	...	...	...	...	...	}	+5,434
Military Accounts	1,26,76,0 7	7,27,069	+1,19,49,007	...	...	...	...	...	...	...	...	...	...		
Punjab and Military, Allahabad Brigade—															
Civil Accounts	28,365	27,467	...	...	...	...	...	...	+898	...	...	...	...	}	—790
Military Accounts	45,649	47,337	—1,688	...	...	...	...	...	...	...	...	...	...		
Burma and Military, Allahabad Brigade— Area—															
Civil Accounts	11,524	3,610	...	...	...	...	...	...	...	+7,914	...	...	...	}	+27
Military Accounts	3,637	11,524	—7,887	...	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, Allahabad Brigade—															
Civil Accounts	6,675	2,100	...	...	...	...	...	...	...	...	+4,575	...	...	}	+74
Military Accounts	2,939	7,440	—4,501	...	...	...	...	...	...	...	...	...	...		
Carried over — Civil Accounts	4,54,11,239	33,70,23,679	—3,53,31,065	—38,08,597	—1,99,28,589	—5,89,93,635	+13,990	—2,17,33,304	—14,25,34,571	—1,72,355	—27,428	—90,97,460	+574		—29,16,12,440
Carried over — Military Accounts	33,42,58,728	4,46,32,772	+28,96,25,956	...	...	...	...	...	...	...	...	...	...		+28,96,25,956
Carried over — Net	...	...	+25,42,94,891	—38,08,597	—1,99,28,589	—5,89,93,635	+13,990	—2,17,33,304	—14,25,34,571	—1,72,355	—27,428	—90,97,460	+574		—19,86,484

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India general.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N. W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward. Civil Accounts	4,54,11,239	33,70,23,679	*—3,53,31,065*	*—38,08,597*	*—1,99,28,589*	*—5,89,93,635*	+13,990	*—2,17,33,304*	*—14,25,34,571*	*—1,72,355*	*—27,428*	*—90,97,460*	+574	*—29,16,12,440*
Brought forward. Military Accounts	33,12,58,728	4,46,32,772	+ 28,96,25,956	...	...	...	...	....	...	...	...	...	...	+ 28,96,25,956
Brought forward. Net	...	...	+ 25,42,94,891	*—38,08,597*	*—1,99,28,589*	*—5,89,93,635*	+13,990	*—2,17,33,304*	*—14,25,34,571*	*—1,72,355*	*—27,428*	*—90,97,460*	+574	*—19,86,484*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd*														
ACCONNT BETWTEN— Central Provinces and Military, Allahabad Brigade—														
Civil Accounts	26,174	27,072	...	...	...	...	...	...	...	...	...	*—898*	...	} +1,447
Military Accounts	28,799	26,454	+2,345	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Allahabad Brigade—														
Civil Accounts	19,664	1,608	...	...	...	...	...	...	...	...	...	...	+13,056	} —1
Military Accounts	1,566	19,623	*—18,057*	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Eastern Command and United Provinces District—														
Civil Accounts	31,54,595	5,13,91,950	*—4,82,37,355*	...	...	...	...	...	...	...	...	...	...	} —11,18,688
Military Accounts	5,15,25,665	44,06,998	+4,71,18,667	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Eastern Command and United Provinces District—														
Civil Accounts	4,175	44,354	...	*—40,179*	...	...	...	...	...	...	...	...	...	} — 737
Military Accounts	39,442	...	+3,442	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Eastern Command and United Provinces District—														
Civil Accounts	3,257	19,239	...	...	*—15,982*	...	...	...	...	...	...	...	...	} +43
Military Accounts	23,856	7,831	+16,025	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Eastern Command and United Provinces District—														
Civil Accounts	18,505	2,44,631	...	...	...	*— 1,26,126*	...	...	...	...	...	...	...	} +18,243
Military Accounts	1,93,754	49,385	+ 1,44,369	...	...	...	...	...	...	...	...	...	...	

Bengal and Military, Eastern Command and United Provinces District—														
Civil Accounts	9,926	20,671	...	...	...	...	—10,845	...	...	...	...	...	...	—3,365
Military Accounts	31,515	24,035	+7,480	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Eastern Command and United Provinces District—														
Civil Accounts	22,42,969	4,52,34,658	...	...	...	...	...	—4,29,91,689	...	...	...	...	...	—6,28,674
Military Accounts	4,51,89,117	28,25,502	+4,23,63,615	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Eastern Command and United Provinces District—														
Civil Accounts	66,956	7,31,285	...	...	...	...	...	...	—6,64,329	...	...	...	...	—1,08,505
Military Accounts	7,28,656	1,72,832	+5,55,824	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Eastern Command and United Provinces District—														
Civil Accounts	18,647	40,231	...	...	...	...	...	...	...	—21,584	...	...	...	—494
Military Accounts	39,282	18,192	+21,090	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Eastern Command and United Provinces District—														
Civil Accounts	2,917	49,537	...	...	...	...	...	...	...	...	—46,620	...	...	+6,331
Military Accounts	56,570	3,619	+52,951	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Eastern Command and United Provinces District—														
Civil Accounts	4,023	45,400	...	...	...	...	...	...	...	...	...	—41,377	...	+147
Military Accounts	55,909	14,385	+41,524	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Eastern Command and United Provinces District—														
Civil Accounts	3,883	6,128	...	...	...	...	...	...	...	...	...	...	—2,245	—1
Military Accounts	6,853	4,589	+2,244	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Presidency and Assam District—														
Civil Accounts	16,42,011	98,72,372	—82,30,361	...	...	...	...	...	...	...	...	...	...	+8,320
Military Accounts	98,34,130	15,95,449	+82,38,681	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Presidency and Assam District—														
Civil Accounts	1,948	5,28,574	...	—5,26,626	...	...	...	...	...	...	...	...	...	—1
Military Accounts	5,29,379	2,754	+5,26,625	...	...	...	...	...	...	...	...	...	...	
Carried over. Civil Accounts	5,26,80,789	44,51,81,389	—9,17,98,781	—43,75,402	—1,99,44,571	—5,91,19,761	+3,145	—6,47,24,993	—14,31,98,900	—1,93,939	—74,048	—91,39,735	+16,385	—39,25,50,600
Carried over. Military Accounts	44,25,43,201	5,38,04,420	+38,87,38,781	...	...	...	...	...	...	...	...	...	...	+38,87,38,781
Carried over. Net	...	...	+29,69,40,000	—43,75,402	—1,99,44,571	—5,91,19,761	+3,145	—6,47,24,993	—14,31,98,900	—1,93,939	—74,048	—91,39,735	+16,385	—38,11,819

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
Brought forward. Civil Accounts	5,26,30,789	44,51,81,389	*– 9,17,98,781*	*–43,75,402*	*–1,99,44,571*	*–5,91,19,761*	+3,145	*–6,47,24,993*	*–14,31,98,900*	*–1,93,939*	*–74,048*	*–91,39,735*	+16,385	*–39,25,50600*
Military Accounts	44,25,43,291	5,38,04,420	+38,87,38,781	...	...	...	...	...	...	...	...	...	...	+38,87,38,781
Net	...	...	+29,69,40,000	*–43,75,402*	*–1,99,44,571*	*–5,91,19,761*	+3,145	*–6,47,24,993*	*–14,31,98,900*	*–1,93,939*	*–74,048*	*–91,39,735*	+16,385	*–38,11,819*
ACCOUNT BETWEEN—														
Madras and Military, Presidency and Assam District—														
Civil Accounts	83,344	65,768	...	...	+17,576	...	...	...	...	...	...	...	...	} *–844*
Military Accounts	67,188	85,608	*–18,420*	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Presidency and Assam District—														
Civil Accounts	1,12,913	4,81,370	...	...	...	*–3,68,457*	...	...	...	...	...	...	...	} +3,344
Military Accounts	4,31,944	60,143	+3,71,801	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Presidency and Assam District—														
Civil Accounts	6,43,513	43,36,434	...	...	..	...	*–36,92,921*	...	...	...	...	...	...	} *–13,874*
Military Accounts	42,98,125	6,19,078	+36,79,047	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Presidency and Assam District—														
Civil Accounts	1,24,817	3,95,085	...	...	...	...	...	*–2,70,268*	...	...	...	...	...	} *–4,047*
Military Accounts	3,86,640	1,20,419	+2,66,221	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Presidency and Assam District—														
Civil Accounts	90,257	88,777	...	...	...	...	...	...	+1,480	...	...	..	...	} *–2,889*
Military Accounts	72,273	76,642	*–4,369*	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Presidency and Assam District—														
Civil Accounts	39,988	18,258	...	...	...	...	...	...	...	+21,720	...	...	...	} *–692*
Military Accounts	18,734	41,156	*–22,422*	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Presidency and Assam District—														
Civil Accounts	1,11,035	21,39,124	...	...	...	...	...	...	...	...	*–20,28,089*	...	...	} +11,593
Military Accounts	21,50,849	1,11,162	+20,39,687	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Presidency and Assam District—														
Civil Accounts	27,597	81,000	...	...	...	...	...	...	...	...	...	*–53,403*	...	} +16,236
Military Accounts	97,623	27,984	+69,639	...	...	...	...	...	...	...	...	...	...	

Assam and Military, Presidency and Assam District—														
Civil Accounts	3,28,689	14,94,312	...	...	...	...	...	...	...	...	...	...	−11,65,623	} +1,02,801
Military Accounts	15,32,279	2,63,855	+12,68,424	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military Acctt. General (Foreign claims section)—														
Civil Accounts	84,86,180	9,16,836	+75,69,344	...	...	...	...	...	...	...	...	...	...	} +12,136
Military Accounts	8,55,292	84,12,500	*−75,57,208*	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, A. G. (F. C. S.)—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	} ...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	
Madras and Military, A. G. (F. C. S.)—														
Civil Accounts	19,228	36,505	...	...	*−17,277*	...	...	...	...	...	...	...	...	} *−1,038*
Military Accounts	30,575	14,336	+16,239	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, A. G. (F. C. S.)—														
Civil Accounts	2,24,034	34,56,099	...	...	...	*−32,32,065*	...	...	...	...	...	...	...	} +36,937
Military Accounts	33,59,413	90,411	+32,69,002	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, A. G. (F. C. S.)—														
Civil Accounts	2,170	3,760	...	...	...	...	*−1,590*	...	...	...	...	...	...	} *−656*
Military Accounts	2,057	1,123	+934	...	...	...	...	...	...	...	...	...	...	
United Provinces and M. A. G. (F. C. S.)—														
Civil Accounts	40,619	65,559	...	...		...	...	*−24,940*	...	...	...	...	...	} *−8,536*
Military Accounts	34,552	18,148	+16,404	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, A. G. (F. C. S.)—														
Civil Accounts	1,04,527	57,126	...	...		...	...	...	+47,401	...	...	...	...	} +53,985
Military Accounts	61,906	55,322	+6,584	...	...	...	...	...	...	...	...	...	...	
Burma and M. A. G. (F.C.S.)—														
Civil Accounts														
Military Accounts	21,752	27,667	...	...		...	...	...	...	*−5,915*	...	...	...	} *−223*
	6,067	375	+5,692	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa M. A. G. (F. C. S.)—														
Civil Accounts	15	1,377	...	...		...	...	...	...	...	*−1,362*	...	...	} *−29*
Military Accounts	1,377	44	+1,333	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, A. G. (F. C. S.)—														
Civil Accounts	2,057	52,454	...	...	...	...	...	...	...	...	...	*−50,397*	...	} ...
Military Accounts	51,614	1,217	+50,397	...	...	...	...	...	...	...	...	...	...	
Carried over. Civil Accounts	6,30,93,524	45,88,98,900	*−8,42,29,437*	*−43,75,402*	*−1,99,44,272*	*−6,27,20,283*	*−36,91,366*	*−6,50,20,201*	*−14,31,50,019*	*−1,78,124*	*−21,03,499*	*−92,43,535*	*−11,49,238*	*−39,58,05,376*
Carried over. Military Accounts	45,60,01,769	6,38,03,943	+39,21,97,766	...	...	...	...	...	...	...	...	...	...	+39,21,97,766
Carried over. Net	...	...	+30,79,68,329	*−43,75,402*	*−1,99,44,272*	*−6,27,20,283*	*−36,91,366*	*−6,50,20,201*	*−14,31,50,019*	*−1,78,124*	*−21,03,499*	*−92,43,535*	*−11,49,238*	*−36,07,610*

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	6,30,93,524	45,86,98,900	—8,42,29,437	—43,75,402	—1,99,44,272	—6,27,20,283	—36,91,366	—6,50,20,201	—14,31,50,019	—1,78,124	—21,03,499	—92,43,535	—11,49,238	—39,58,05,376
Military Accounts	45,60,01,709	6,38,03,948	+39,21,97,766	...	...	...	...	...	...	...	...	...	...	+39,21,97,766
Net	...	...	+30,79,68,329	—43,75,402	—1,99,44,272	—6,27,20,283	—36,91,366	—6,50,20,201	—14,31,50,019	—1,78,124	—21,03,499	—92,43,535	—11,49,238	—36,07,610
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
ACCOUNT BETWEEN—														
Assam and Military, A. G. (F. C. Section)—														
Civil Accounts	12,455	12,453	...	...	...	...	...	...	...	...	...	...	+2	+1
Military Accounts	1,358	1,359	—1	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Burma District—														
Civil Accounts	11,86,657	7,23,531	+4,63,126	...	...	...	...	...	...	...	...	...	...	—3,177
Military Accounts	7,27,020	11,93,323	—4,66,303	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Burma District—														
Civil Accounts	18,228	28,355	...	—10,127	...	...	...	...	...	...	...	...	...	...
Military Accounts	28,355	18,228	+10,127	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Burma District—														
Civil Accounts	1,602	19,353	...	...	—17,751	...	...	...	...	...	...	...	...	—690
Military Accounts	17,569	508	+17,061	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Burma District—														
Civil Accounts	6,117	22,015	...	...	...	—15,898	...	...	...	...	...	...	...	—174
Military Accounts	16,653	929	+15,724	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Burma District—														
Civil Accounts	4,425	49,111	...	...	...	...	—44,686	...	...	...	...	...	...	+2,489
Military Accounts	47,179	4	+47,175	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military, Burma District—														
Civil Accounts	463	11,385	...	...	...	...	...	—10,922	...	...	...	...	...	...
Military Accounts	10,745	23	+10,922	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Burma District—														
Civil Accounts	219	8,484	...	...	...	...	...	...	—8,265	...	...	...	...	—1
Military Accounts	8,448	184	+8,264	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Burma District—														
Civil Accounts	14,79,662	1,05,89,125	...	...	...	...	...	...	...	—92,09,463	...	...	...	+3,83,591
Military Accounts	1,11,99,036	16,05,982	+95,93,054	...	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Burma District—															
Civil Accounts	18	18	...	...	...	...	...	...	...	...	...	...	...	}	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...		
Central Provinces, and Military, Burma District—															
Civil Accounts	4,097	4,745	...	...	...	...	...	...	...	...	...	—648	...	}	—160
Military Accounts	4,675	4,187	+ 488	...	...	...	...	...	...	...	...	...	...		
Assam and Military, Burma District—															
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	}	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...		
Central Revenues and Military, Aden Brigade—															
Civil Accounts	57,124	1,12,054	—54,930	...	...	...	...	...	...	...	...	...	...	}	—43,006
Military Accounts	69,935	58,011	+11,924	...	...	...	...	...	...	...	...	...	...		
Indian Stores Department and Military, Aden Brigade—															
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	}	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...		
Madras and Military, Aden Brigade—															
Civil Accounts	93	776	...	...	—683	...	...	...	...	...	...	...	...	}	—116
Military Accounts	1,178	611	+567	...	...	...	...	...	...	...	...	...	...		
Bombay and Military, Aden Brigade—															
Civil Accounts	5,86,356	55,95,088	...	...	...	—51,08,732	...	...	...	...	...	...	...	}	—11,129
Military Accounts	57,42,509	6,44,906	+ 50,97,603	...	...	...	...	...	...	...	...	...	...		
Bengal and Military, Aden Brigade—															
Civil Accounts	...	1,020	...	...	...	...	—1,020	...	...	...	...	...	...	}	...
Military Accounts	1,020	...	+1,020	...	...	...	...	...	...	...	...	...	...		
United Provinces and Military, Aden Brigade—															
Civil Accounts	...	180	...	...	...	...	...	— 180	...	...	...	...	...	}	...
Military Accounts	330	150	+180	...	...	...	...	...	...	...	...	...	...		
Punjab and Military, Aden Brigade—															
Civil Accounts	...	2,743	...	...	...	...	...	...	—2,743	...	...	...	...	}	—59
Military Accounts	3,636	952	+2,684	..	...	...	...	..	...	...	...	...	...		
Carried over, Civil Accounts	6,64,51,040	47,62,79,336	—8,38,21,241	—43,85,529	1,99,62,706	—6,78,44,913	—37,37,072	6,50,31,303	—14,31,61,027	—93,87,587	—21,03,499	—92,44,183	—11,49,236		—40,98,28,296
Carried over, Military Accounts	47,38,81,555	6,73,33,300	+40,65,48,255	...	...	...	...	...	...	...	...	...	...		+40,65,48,255
Carried over, Net	...	...	+32,27,27,014	—43,85,529	—1,99,62,706	—6,78,44,913	—37,37,072	—6,50,31,303	—14,31,61,027	—93,87,587	—21,03,499	—92,44,183	—11,49,236		—32,80,041

No. 106—DETAILS of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General.	Indian Store Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—														
Brought forward.—Civil Accounts	6,64,51,040	47,62,79,336	*—8,38,21,241*	*—43,85,529*	*—1,99,62,706*	*—6,78,44,913*	*—37,37,072*	*—6,50,31,303*	*—14,31,61,027*	*—93,87,587*	*—21,03,499*	*—92,44,183*	*—11,49,236*	*—40,98,28,296*
Military Account	47,38,81,555	6,73,33,300	+40,65,48,255	...	...	...	...	...	...	...	...	...	...	+40,65,48,255
Net	...	...	+32,27,27,014	*—43,85,529*	*—1,99,62,706*	*—6,78,44,913*	*—37,37,072*	*—6,50,31,303*	*—14,31,61,027*	*—93,87,587*	*—21,03,499*	*—92,44,183*	*—11,49,236*	*—32,80,041*
Account between—														
Burma and Military, Aden Brigade—														
Civil Accounts	...	401	...	...	...	...	...	...	...	*—401*	...	...	...	} *—529*
Military Accounts	1,074	1,202	*—128*	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Aden Baigade—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	} ...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Aden Brigade—														
Civil Accounts	...	130	...	...	...	...	...	...	...	...	...	*—130*	...	} ...
Military Accounts	130	...	+4,130	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Aden Brigade—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	} ...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	
India and Military, Royal Air Force—														
Civil Accounts	38,952	30,94,648	*—30,55,696*	...	...	...	...	...	...	...	...	...	...	} +11,281
Military Accounts	31,41,964	74,887	+30,66,977	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Royal Air Force—														
Civil Accounts	300	1,565	...	...	*—1,265*	...	...	...	...	...	...	...	...	} +73
Military Accounts	1,452	114	+1,338	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Royal Air Force—														
Civil Accounts	3,53,744	17,96,677	...	...	...	*—14,42,933*	...	...	...	...	...	...	...	} +14,246
Military Accounts	14,91,018	33,839	+14,57,179	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Royal Air Force—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	} ...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	

United Provinces and Military, Royal Air Force—														
Civil Accounts .	13	1,06,785	...	...	...	...	...	—1,06,772	...	...	...	...	...	+591
Military Accounts .	1,07,376	13	+1,07,363	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Royal Air Force—														
Civil Accounts . .	49,662	30,77,453	...	...	...	...	...	...	—30,27,791	...	...	...	...	—6,114
Military Accounts .	30,91,005	69,328	+30,21,677	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Royal Air Force—														
Civil Accounts . .	...	7,166	...	...	...	...	...	...	...	—7,166	...	...	...	...
Military Accounts. .	7,166	...	+7,166	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Royal Air Force—														
Civil Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Royal Air Force—														
Civil Accounts . .	...	1,290	...	...	...	...	...	...	...	...	...	—1,290	...	...
Military Accounts .	1,290	...	+1,290	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Royal Air Force—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military Factory Accounts—														
Civil Accounts . .	55,03,591	92,27,712	—37,24,121	...	...	...	...	...	...	...	...	...	...	—1,34,167
Military Accounts .	78,30,650	42,46,696	+35,89,954	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Factory Accounts—														
Civil Accounts. .	8,17,507	70,37,411	...	—62,19,904	...	...	...	...	...	...	...	...	...	+236
Military Accounts .	64,56,801	2,36,661	+62,20,140	...	...	...	...	...	...	...	...	...	...	
Madras and Military Factory Accounts—														
Civil Accounts . .	2,63,881	11,34,370	...	...	— 8,70,489	...	...	...	...	...	...	...	...	—1,467
Military Accounts .	11,39,293	2,70,271	+8,69,022	...	...	...	...	...	...	...	...	...	...	
Bombay and Military Factory Accounts—														
Civil Accounts . .	3,23,278	17,14,769	...	...	...	—13,91,491	...	...	...	...	...	...	...	—1,24,100
Military Accounts .	16,91,335	3,23,944	+12,67,391	...	...	...	...	...	...	...	...	...	...	
Bengal and Military Factory Accounts—														
Civil Accounts . .	17,452	3,89,738	...	...	...	...	—3,72,286	...	...	...	...	...	...	—606
Military Accounts .	3,89,673	17,993	+3,71,680	...	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts .	7,38,19,420	50,38,69,451	—9,06,01,058	—1,06,05,433	—2,08,34,460	—7,06,79,337	—41,09,358	—6,51,38,075	—14,61,88,818	—93,95,154	—21,03,499	—92,45,603	—11,49,236	—43,00,50,031
Carried over { Military Accounts	49,91,37,682	7,26,08,248	+42,65,29,434	...										+42,65,29,434
Carried over { Net . . .			+33,59,28,376	—1,06,05,433	—2,08,34,460	—7,06,79,337	—41,09,358	—6,51,38,075	—14,61,88,818	—93,95,154	—21,03,499	—92,45,603	—11,49,236	—35,20,597

No. 106.—Details of Accounts between Provinces and Departments during the year ended 31st March 1924—*concld.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	7,38,19,420	50,38,69,451	*—9,06,01,058*	*—1,06,05,433*	*—2,08,34,460*	*—7,06,79,337*	*—41,09,358*	*—6,51,38,075*	*—14,61,88,818*	*—93,95,154*	*—21,03,499*	*—92,45,603*	*—11,49,236*	*— 43,00,50,031*
Mily. Accounts	49,91,37,682	7,26,08,248	+42,65,29,434	...	...	...	...	...	...	...	...	...	...	+42,65,29,434
Net . .	...	...	+33,59,28,376	*—1,06,05,433*	*—2,08,34,460*	*—7,06,79,337*	*—41,09,358*	*—6,51,38,075*	*—14,61,88,818*	*—93,95,154*	*—21,03,499*	*—92,45,603*	*—11,49,236*	*—35,20,597*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
Account between—														
United Provinces and Military Factory Accounts—														
Civil Accounts .	7,33,840	31,00,800	...	...	...	...	...	*—23,66,960*	...	...	...	...	...	*—14,868*
Military Accounts .	30,73,335	7,21,243	+23,52,092	...	...	...	...	...	...	...	...	...	...	
Punjab and Military Factory Accounts—														
Civil Accounts .	1,25,357	2,26,349	...	...	...	...	...	...	*—1,00,992*	...	...	...	...	*—2,294*
Military Accounts .	2,25,597	1,26,899	+98,698	...	...	...	...	...	...	...	...	...	...	
Burma and Military Factory Accounts—														
Civil Accounts . .	2,248	7,432	...	...	...	...	...	...	...	*—5,184*	...	...	...	*—1*
Military Accounts .	7,432	2,249	+5,183	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Factory Accounts—														
Civil Accounts .	3,930	36,657	...	...	...	...	...	...	...	...	*—32,727*	...	...	+24
Military Accounts .	45,326	12,575	+32,751	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military Factory Accounts—														
Civil Accounts . .	1,02,386	12,09,518	...	...	...	...	...	...	...	...	...	*—11,07,132*	...	*—3,604*
Military Accounts .	12,07,207	1,03,679	+11,03,528	...	...	...	...	...	...	...	...	...	...	
Assam and Military Factory Accounts—														
Civil Accounts . .	3,102	9,640	...	...	...	...	...	...	...	...	...	...	*—6,538*	...
Military Accounts .	10,031	3,493	+6,538	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military, Military Works Accounts—														
Civil Accounts . .	...	1,19,723	*—1,19,723*	...	...	...	...	...	...	...	...	...	...	+12,045
Military Accounts .	1,31,768	...	+1,31,768	...	...	...	...	...	...	...	...	...	...	

Indian Stores Department and Military Examiner, Military Works Services—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Madras and Military Examiner, Military Works Services—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bombay and Military Examiner, Military Works Services—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bengal and Military Examiner, Military Works Services—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
United Provinces and Military Examiner, Military Works Services—														
Civil Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
I'unjab and Military Examiner, Military Works Services—														
Civil Accounts . .	64,163	66,000	...	...	...	...	...	...	—1,927	...	...	...	...	...
Military Accounts .	80	1,36,832	—1,36,752	...	...	...	...	...	...	...	...	...	...	—1,38,679
Burma and Military Examiner, Military Works Services—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Military Works Accounts—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military Examiner, Military Works Services—														
Civil Accounts . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts .	...	...	...	...	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts .	7,48,54,446	50,86,45,660	—9,07,20,781	—1,06,05,433	—2,08,34,460	—7,06,79,337	—41,09,358	—6,75,05,035	—14,62,91,737	—94,00,338	—21,36,226	—1,03,52,735	—11,55,774	—43,37,91,214
Carried over { Military Accounts	50,38,38,458	7,37,15,218	+43,01,23,240	...	...	...	...	...	...	...	...	...	...	+43,01,23,240
Carried over { Net . . .	...	...	+33,94,02,459	—1,06,05,433	—2,08,34,460	—7,06,79,337	—41,09,358	—6,75,05,035	—14,62,91,737	—94,00,338	—21,36,226	—1,03,52,735	—11,55,772	—36,67,97,4

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*contd.*

	Credits.	Debits.	India General	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward — Civil Accounts	7,48,54,446	50,86,45,660	—9,07,20,781	—1,06,05,433	—2,08,34,460	—7,06,79,337	—41,09,358	—6,75,05,035	—14,62,91,737	—94,00,338	—21,36,226	—1,03,52,735	—11,55,774	—43,37,91,214
Brought forward — Mily. Accounts	50,38,38,458	7,37,15,218	+43,01,23,240	...	...	...	...	...	...	...	...	...	...	+43,01,23,240
Brought forward — Net	...	...	+33,94,02,459	—1,06,05,433	—2,08,34,460	—7,06,79,337	—41,09,358	—6,75,05,035	—14,62,91,737	—94,00,338	—21,36,226	—1,03,52,735	—11,55,774	—36,67,974
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*														
ACCOUNT BETWEEN— Assam and Military, Military Works Accounts—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	
Central Revenue and Military, Non-Military Pay and Pensions Accounts—														
Civil Accounts	23,874	17,842	+6,032	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,072	9,104	—6,032	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Non-Military Pay and Pensions Accounts—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	
Madras and Military, Non-Military Pay and Pensions Accounts—														
Civil Accounts	47,738	46,598	...	...	+1,140	...	...	...	...	...	...	...	...	+134
Military Accounts	1,283	2,289	—1,006	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, Non-Military Pay and Pensions Account—														
Civil Accounts	30,157	4,73,137	...	...	...	—4,42,980	...	...	...	...	...	...	...	—14,820
Military Accounts	4,59,872	31,712	+4,28,160	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, Non-Military Pay and Pensions Accounts—														
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	

United Provinces and Military, Non-Military Pay and Pensions Accounts														
Civil Accounts	2,404	37,042	...	...	...	...	...	—34,638	...	...	...	...	...	+5,099
Military Account	41,929	2,192	+39,737	...	...	...	...	...	...	...	...	...	...	
Punjab and Military, Non-Military Pay and Pensions Accounts—														
Civil Accounts	978	3,138	...	...	...	...	...	...	—2,160	...	...	...	...	+908
Military Accounts	3,246	178	+3,068	...	...	...	...	...	...	...	...	...	...	
Burma and Military, Non-Military Pay and Pensions Accounts—														
Civil Accounts	760	156	...	...	...	...	...	...	...	+604	...	...	...	+50
Military Accounts	150	704	—554	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, Non-Military Pay and Pension Accounts—														
Civil Accounts	7,926	467	...	...	...	...	...	...	...	...	+7,459	...	...	+165
Military Accounts	514	7,807	—7,293	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Military, Non-Military Pay and Pension Accounts—														
Civil Accounts	287	434	...	...	...	...	...	...	...	...	...	—147	...	—434
Military Accounts	100	387	—287	...	...	...	...	...	...	...	...	...	...	
Assam and Military, Non-Military Pay and Pension Accounts—														
Civil Accounts	350	652	...	...	...	...	...	...	...	...	...	...	—302	+82
Military Accounts	434	50	+384	...	...	...	...	...	...	...	...	...	...	
Central Revenues and Military Surplus Stores Accounts—														
Civil Accounts	10,62,024	26,29,488	—15,67,464	...	...	...	...	...	...	...	...	...	...	—10,171
Military Accounts	25,57,430	10,00,137	+15,57,293	...	...	...	...	...	...	...	...	...	...	
Indian Stores Department and Military, Surplus Stores Accounts—														
Civil Accounts	2,17,465	3,050	...	+2,13,515	...	...	...	...	...	...	...	...	...	...
Military Accounts	4,237	2,17,752	—2,13,515	...	...	...	...	...	...	...	...	...	...	
Madras and Military Surplus Stores Accounts—														
Civil Accounts	27,732	34,684	...	...	—6,952	...	...	...	...	...	...	...	...	+14
Military Accounts	12,573	5,607	+6,966	...	...	...	...	...	...	...	...	...	...	
Bombay and Surplus Stores—														
Civil Accounts	15,55,700	7,94,868	...	...	...	+7,60,832	...	...	...	...	...	...	...	—2,11,865
Military Accounts	6,53,016	16,25,713	—9,72,697	...	...	...	...	...	...	...	...	...	...	
Carried over Civil Accounts	7,78,31,841	51,26,88,116	—9,22,82,213	—1,03,91,918	—2,08,40,272	—7,03,61,485	—41,09,358	—6,75,39,673	—14,62,93,897	—93,99,734	—21,28,767	—1,03,52,882	—11,56,076	—43,48,56,275
Carried over Military Accounts	50,75,76,314	7,66,18,850	+43,09,57,464	...	...	...	...	...	...	...	...	...	...	+43,09,57,464
Carried over Net	....	...	+33,86,75,251	—1,03,91,918	—2,08,40,272	—7,03,61,485	—41,09,358	—6,75,39,673	—14,62,93,897	—93,99,734	—21,28,767	—1,03,52,882	—11,56,076	—38,98,811

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1924—*concld.*

	Credits.	Debits.	India General.	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	7,78,31,341	51,26,88,116	*—9,22,82,213*	*—1,03,91,918*	*—2,08,40,272*	*—7,03,61,485*	*—41,09,358*	*—6,75,39,673*	*—14,62,93,897*	*—93,99,734*	*—21,28,767*	*—1,03,52,882*	*—11,56,076*	*—43,48,56,275*
Mily. Accounts	50,75,76,314	7,66,18,850	+43,09,57,464	...	...	...	...	...	...	...	...	...	...	+ 43,09,57,464
Net . .	...	...	+33,86,75,251	*—1,03,91,918*	*—2,08,40,272*	*—7,03,61,485*	*—41,09,358*	*—6,75,39,673*	*—14,62,93,897*	*—93,99,734*	*—21,28,767*	*—1,03,52,882*	*—11,56,076*	*—38,98,811*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*concld.*														
ACCOUNT BETWEEN—														
Bengal and Surplus Stores Accounts—														
Civil Accounts . .	551	28,388	...	...	...	...	*—27,837*	...	...	...	...	...	...	*—107*
Military Accounts .	28,127	397	+27,730	...	...	...	...	...	...	...	...	...	...	
United Provinces and Surplus Stores Accounts—														
Civil Accounts . .	9,778	93,865	...	...	...	...	...	*—84,087*	...	...	...	...	...	*—1,203*
Military Accounts .	91,672	8,788	+82,884	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Surplus Stores Accounts—														
Civil Accounts . .	53,504	2,27,392	...	...	...	...	...	...	*—1,73,888*	...	...	...	...	+ 10,359
Military Accounts .	2,89,334	1,05,087	+1,84,247	...	...	...	...	...	...	...	...	...	...	
Burma and Surplus Stores Accounts—														
Civil Accounts . .	8,608	12,375	...	...	...	...	...	...	...	*—3,767*	...	...	...	*—6*
Military Accounts .	7,658	3,897	+3,761	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Surplus Stores Accounts—														
Civil Accounts . .	1,446	3,139	...	...	...	...	...	...	...	...	*—1,693*	...	...	*—126*
Military Accounts .	3,013	1,446	+1,567	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Surplus Stores Accounts—														
Civil Accounts . .	4,660	2,305	...	...	...	...	...	...	...	...	...	+2,355	...	...
Military Accounts .	2,315	4,670	*—2,355*	...	...	...	...	...	...	...	...	...	...	
Assam and Surplus Stores Accounts—														
Civil Accounts . .	523	1,400	...	...	...	...	...	...	...	...	...	...	*—877*	*—17*
Military Accounts .	1,347	643	+704	...	...	...	...	...	...	...	...	...	...	
Unaudited Miliary Expenditure . . .	67,18,449	44,74,164	+22,44,285	...	...	...	...	...	...	...	...	...	...	+22,44,285
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY { Civil Accounts .	7,79,10,911	51,30,56,980	*—9,22,82,213*	*—1,03,91,918*	*—2,08,40,272*	*—7,03,61,485*	*—41,37,195*	*—6,76,23,760*	*—14,64,67,785*	*—94,03,501*	*—21,30,460*	*—1,03,50,527*	*—11,56,953*	*—43,51,46,069*
Military Accounts .	51,47,18,229	8,12,17,942	+43,35,00,287	...	...	...	...	...	...	...	...	...	...	+43,35,00,287
Net . .	...	...	+34,12,18,074	*—1,03,91,918*	*—2,08,40,272*	*—7,03,61,485*	*—41,37,195*	*—6,76,23,760*	*—14,64,67,785*	*—94,03,501*	*—21,30,460*	*—1,03,50,527*	*—11,56,953*	*—16,45,782*

ACCOUNTS CURRENT BETWEEN CIVIL AND RAILWAYS— ACCOUNT BETWEEN—														
India and Railways—														
Civil Accounts	21,02,51,472	23,99,06,103	*—2,96,54,631*	...	...	...	...	...	...	...	...	...	...	} *—14,39,259*
Railway Accounts	24,09,48,397	21,27,33,025	+2,82,15,372	...	...	...	...	...	...	...	...	...	...	
Madras and Railways—														
Civil Accounts	13,99,91,380	7,73,60,566	...	...	+6,26,30,814	...	...	...	...	...	...	...	...	} *—4,71,525*
Railway Accounts	7,68,90,760	13,99,93,099	*—6,31,02,339*	...	...	...	...	...	...	...	...	...	...	
Bombay and Railways—														
Civil Accounts	24,44,61,306	14,19,15,794	...	...	...	+10,25,45,512	...	...	...	...	...	...	...	} *—3,04,910*
Railway Accounts	14,11,00,259	24,39,50,661	*—10,28,48,248*	...	...	*—2,174*	...	...	...	...	...	...	...	
Bengal and Railways—														
Civil Accounts	14,38,60,765	14,44,99,451	...	...	...	...	*—6,38,686*	...	...	...	...	...	...	} *—8,72,087*
Railway Accounts	14,34,70,529	14,37,03,930	*—2,33,401*	...	...	...	...	...	...	...	...	...	...	
United Provinces and Railways—														
Civil Accounts	7,74,14,505	5,81,73,834	...	...	...	...	...	+1,92,40,671	...	...	...	...	...	} +5,637
Railway Accounts	5,77,98,603	7,70,33,637	*—1,92,47,049*	...	...	...	...	+12,015	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—														
Civil Accounts	11,45,73,315	8,09,09,598	...	...	...	...	...	...	+3,36,63,717	...	...	...	...	} *—11,08,386*
Railway Accounts	7,97,15,994	11,44,88,097	*—3,47,72,103*	...	...	...	...	...	...	...	...	...	...	
Burma and Railways—														
Civil Accounts	3,0[illegible],45,885	4,07,60,982	...	...	...	...	...	...	...	*—1,07,15,097*	...	...	...	} —14,324
Railway Accounts	5,15,08,733	4,08,07,960	+1,07,00,773	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—														
Civil Accounts	13,42,259	1,05,53,907	...	...	...	...	...	...	...	...	*—92,11,648*	...	...	} +1,02,700
Railway Accounts	93,63,577	5,49,229	+93,14,348	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Railways—														
Civil Accounts	98,64,167	62,34,952	...	...	...	...	...	...	...	...	...	+36,29,215	...	} *+86,306*
Railway Accounts	61,90,470	97,33,379	*—35,42,909*	...	...	...	...	...	...	...	...	...	...	
Assam and Railways—														
Civil Accounts	5,59,141	11,41,937	...	...	...	...	...	...	...	...	...	...	*—5,82,796*	} *—12,559*
Railway Accounts	10,36,131	4,65,894	+5,52,320	...	...	...	...	...	...	...	...	...	+17,917	
Indian Stores Department and Railways—														
Civil Accounts	3,04,556	3,21,792	...	*—17,236*	...	...	...	...	...	...	...	...	...	} +283
Railway Accounts	3,19,840	3,02,321	+17,519	...	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND RAILWAYS. Civil Accounts	97,26,68,751	80,17,78,916	*—2,96,54,631*	*—17,236*	+6,26,30,814	+10,25,45,512	*—6,38,686*	+1,92,40,671	+3,36,63,717	*—1,07,15,097*	*—92,11,648*	+36,29,215	*—5,82,796*	+17,08,89,835
Railway Account	80,88,43,273	98,37,61,232	*—17,49,45,717*	...	...	*—2,174*	...	+12,015	...	...	...	...	+17,917	*—17,49,17,959*
Net	...	...	*—20,46,00,348*	*—17,236*	+6,26,30,814	+10,25,43,338	*—6,38,686*	+1,92,52,686	+3,36,63,717	*—1,07,15,097*	*—92,11,648*	+36,29,215	*—5,64,879*	*—40,28,124*

No. 107.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1924.

	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£.
PART I.											
ACCOUNT CURRENT WITH THE SECRETARY OF STATE FOR INDIA.											
Receipts.											
His Majesty's Imperial Government—											
War Office—											
Indian Force in North China	7,863	...	...	...	...	...	...	...	...	...	7,863
Additional Indian troops for service at Hong Kong	1,764	...	...	...	..	...	...	...	...	...	1,764
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	19	...	...	...	...	...	...	...	...	...	19
Enlistment of natives of India for service in the Colonies	1	...	...	...	...	...	...	...	...	...	1
Indian Native Regiments lent for service in the Colonies	24,837	...	...	...	...	...	...	...	...	...	24,837
Payments in India on A. F. O, 1706	2,372	...	...	...	...	...	...	...	...	2	2,374
Payments in England on I. A. F. 602	221,361	...	...	...	...	...	46	...	...	—7	221,400
Expenditure in India on account of Expeditionary Forces and other War services	—90,888	...	...	...	...	...	...	...	...	...	—90,888
Effects of deceased Officers and men of the British Army	12,400	...	...	...	...	...	...	...	...	...	12,400
Air Ministry—											
Payments in India A. F. O. 1706	32	...	...	...	...	...	...	...	...	...	32
„ „ England on I. A. F. 602	15,178	...	...	...	...	...	...	...	...	...	15,178
Indian Troops in Iraq and Palestine	69,952	...	...	...	...	...	...	...	...	...	69,952
Admiralty—											
Admiralty Transports	27,066	...	...	...	...	...	...	...	...	...	27,066
Advances in India on account of Naval services	2,573	...	...	...	...	...	...	...	...	...	2,573
Foreign Office—											
Persian Gulf Radio Offices	2,858	...	...	...	...	...	...	...	...	...	2,858
South Persia Military Police	1,622	...	...	...	...	...	...	...	...	...	1,622
Surplus Revenues of the occupied territories in Mesopotamia	138,192	...	...	...	...	...	...	...	..	...	138,192
Troops lent for service in Persia	4,221	...	...	...	...	...	...	...	...	...	4,221
Ministry of Health—											
National Health Insurance Contributions	4,020	...	...	7	...	...	...	...	...	...	4,027
Sale of National Health Insurance stamps	5	...	26	35	..	...	3	...	...	...	69
Board of Trade—											
Little Basses Light Vessels Dues	...	390	1,194	2,755	..	...	1,162	26	...	...	5,277
Balances of Indian Shipping Masters' Accounts	...	46	7,297	458	...	...	187	...	...	..	7,988

Other Imperial Government Departments—											
Postal and Money Order Transactions	610,977	...	...	...	...	...	...	...	...	...	610,977
Pensions, etc., issued in India to officers and men (Naval and Military) or their dependants	2,513	...	...	...	...	...	...	...	...	...	2,513
Sale proceeds of Surplus Stores in India	282,770	...	...	...	...	...	...	...	...	...	282,770
Sale of Unemployment Insurance stamps	...	...	51	73	...	...	5	...	...	...	129
Miscellaneous payments and receipts in India on account of African Pro ectorates	3,275	...	...	...	...	...	...	...	...	...	3,275
Bills and Telegraphic transfers drawn on India by the High Commissioner for Mesopotamia	10	...	...	...	...	...	...	...	...	...	10
Adjustment with the Central Clearing Office (Enemy Debts)	226,984	...	...	...	...	...	...	...	...	...	226,984
Supplies to the Ministry of Munitions	...	...	...	...	...	...	...	30	...	...	30
Miscellaneous—											
Civil	19,287	11,240	4,856	57	29	156	390	85	...	6	36,106
Military	238,652	...	...	...	...	...	...	...	...	...	238,652
Marine	49,065	...	...	...	...	...	...	...	...	...	49,065
Posts and Telegraphs	90	...	...	...	...	...	...	...	...	...	90
Railways	4,918	...	...	...	...	...	...	...	...	...	4,918
TOTAL	1,833,989	11,676	13,424	3,385	29	156	1,793	141	...	1	1,914,594
His Majesty's Indian Government in London—											
Purchase of Bullion in England—											
Gold	13	...	...	...	...	...	...	...	...	...	13
Other Remittance Transactions—											
Exchange Adjustment on Remittance Transactions	—603	...	...	...	...	...	...	...	...	...	—603
Currency returned from India to countries of issue	...	...	23,061	...	...	...	...	...	...	...	23,061
Hire of Transports, on account of Australia and Newzealand	838	...	...	...	...	...	...	...	...	...	838
Aden Reinforcements	635	...	...	...	...	...	...	...	...	...	635
Effects of deceased Officers and Warrant Officers of the Indian Army	1,057	...	...	...	...	...	...	...	...	...	1,057
Remittances by British Soldiers for deposit in the Post Office Savings Bank or investment in British Securities	26,488	...	...	...	...	...	...	...	...	...	26,488
Sale of Opium shipped to England	...	...	...	2,500	...	...	...	...	...	...	2,500
Carried over	28,428	...	23,061	2,500	...	...	...	...	...	...	53,989

No. 107—ACCOUNT of RECEIPTS and DISBURSEMENTS on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1924—*contd.*

	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts—*concld.*	£	£	£	£	£	£	£	£	£	£	£
Brought forward	1,883,989	11,676	13,424	3,385	29	156	1,793	141	...	1	1,914,594
	28,428	...	23,061	2,500	...	...	...	...	...	...	53,989
Indo-European Telegraphs: Remittances	717	...	...	...	...	...	...	...	...	...	717
Remittances for payment by the India Office	3,770	...	...	...	...	...	...	...	...	...	3,770
Allotments of Pay: British and Indian Services	—489	...	...	...	...	...	...	...	...	...	—489
Mission to the Court of Persia: Bills and Telegraphic Transfers	69,000	...	...	...	...	...	...	...	...	...	69,000
Pay and Pensions chargeable to Local Funds, etc.	...	1,416	65	...	...	...	1,045	...	...	...	2,526
Exchange of Indian currency notes	12	...	...	...	...	...	...	...	...	...	12
Enemy ships employed under the control of the Director, Royal Indian Marine	35	...	...	...	...	...	...	...	...	...	35
Expenses of Indian Cadets at Sandhurst	491	...	...	...	390	5,128	...	...	...	90	6,099
Indian Civil Service Provident Fund	...	...	2	...	...	...	...	...	...	...	2
Allotments of pay—Civilian Artificers	7,287	...	...	...	...	...	...	...	...	...	7,287
Liquidation of Hostile firms	...	...	...	16,054	...	...	661	...	...	...	16,715
General Provident Fund	611	...	...	...	...	...	...	...	...	...	611
Miscellaneous—											
Civil	6,425	26	1,650	111	1	...	221	54	...	...	8,488
Military	6,448	...	...	...	...	...	...	...	...	...	6,448
Marine	901	...	...	...	...	...	...	...	...	...	901
Posts and Telegraphs	2,543	...	...	...	...	...	...	...	...	...	2,543
Railways	948	...	...	...	...	...	...	...	...	...	948
East Indian Railway Company: share of surplus profits	52,744	...	...	...	...	...	...	...	...	...	52,744
Rohilkund and Kumaon Railway—Interest on 4 per cent. debenture stock, etc.	21,816	...	...	...	...	...	...	...	...	...	21,816
Australian and Newzealand Staff Corps Officers attached to British Units in India	1,066	...	...	...	...	...	...	...	...	...	1,066
Indian Military Widows & Orphans Fund (sterling Branch)	103,002	...	...	...	...	...	...	...	...	...	103,002
Indian Military Widows & Orphans Fund (Rupee Branch)	55	...	...	...	...	...	...	...	...	...	55
Stores charged to Local Funds & Indian States	...	...	...	...	117	...	...	...	...	...	117
TOTAL	305,810	1,442	24,778	18,665	508	5,128	1,927	54	...	90	358,402
TOTAL INDIA £	2,189,799	13,118	38,202	22,050	537	5,284	3,720	195	...	91	2,272,996

ENGLAND—

His Majesty's Imperial Government—

War Office—

	£
Expenditure in India on account of Expeditionary Forces and other War Services	9,461
Indian Force in North China	16,309
Additional Indian Troops lent for Service at Hong Kong	—1,051
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	16,983
Enlistment of Natives of India for Service in the Colonies	834
Sums due to Officers and others residing in India remitted on A. F. O. 1706	50,971
Indian Native Regiments lent for service in the Colonies	9,707

Air Ministry—		
Indian Troops in Iraq and Palestine	880,758	
Payments in India on A. F. O.-1706	35,326	
Admiralty—		
Admiralty Transports	29,652	
Advances in India on Account of Naval Services	241,194	
Foreign Office—		
Troops lent for Service in Persia	285,522	
Lighting and Buoying the Persian Gulf	37,000	
Advances to His Britannic Majesty's Consuls	198	
Board of Trade—		
Turkish Lighthouses in the Red Sea	13,341	
Other Imperial Government Departments—		
Postal and Money order Transactions	1,219,210	
Pensions, etc., issued in India to British Officers and men (Naval or Military) or their dependants	193,971	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	68,460	
Miscellaneous Payments and Receipts in India on acct. of African Protectorates	339	
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq	2,416,096	
Opium shipped to the Governments of Hong Kong, the Straits Settlements and Siam	989,840	
Expenditure in India in connection with Dollar Exchange concession to Indian Regiments lent for service in the Colonies	5,598	
Miscellaneous advances in India	294,581	
Advance on account of Capitalised liability for compensations and pensions payable in India in respect of lascars employed on British Merchant Ships	9,500	
Bounties paid in India to soldiers for extension of service	255,195	
	7,278,995	
His Majesty's Indian Government in London—		
Other Remittance Transactions—		
Hire of Transport on account of Australia and New Zealand	239	
Expenditure in India on account of Australian personnel	6,335	
Exchange adjustments on Remittance transactions	603	
Government of India 6 per cent. Rupee Loan	3,985	
Payments on acct. of Australian Horses	48,767	
Currency returned from India to countries of issue	—5	
General Provident Fund	232	
Miscellaneous Provident Funds	26	
Recoveries on account of Allotments paid in India	—10	
Interest appropriated to the Paper Currency Reserve for reduction of created securities	47,489	
Interest on Sterling Securities of Railway Provident Funds transferred to the Secretary of State	16,860	
Balance of the Burma War Fund remitted to India for the benefit of the Army Compassionate Fund	28,475	
Miscellaneous	10,063	
Australian and Newzeland Staff Corps officers attached to British Units in India	15,200	
Liquidators of Hostile firms in India	9,993	
Enemy Ships employed under the control of the Director, Royal Indian Marine	40	
TOTAL ENGLAND	188,292	7,467,287
TOTAL RECEIPTS		9,740,283

No. 107.—ACCOUNT of RECEIPTS and DISBURSEMENTS on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1924—*contd.*

Disbursements.	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
His Majesty's Imperial Government—											
War Office—											
Payments in England on I. A. F. 602	4,291	...	...	..	...	...	...	...	...	...	4,291
Indian Force in North China	15,480	...	...	...	...	...	...	...	...	...	15,480
Additional Indian troops for service at Hong Kong	1,761	...	...	...	...	...	...	...	...	...	1,761
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	15,857	...	...	...	...	...	...	...	...	...	15,857
Enlistment of Natives of India for service in the Colonies	1,238	...	...	...	...	...	...	...	...	...	1,238
Indian Native Regiments lent for service in the Colonies	69,414	...	...	...	...	...	...	...	...	...	69,414
Payments in India on A. F. O. 1706	161,991	...	...	...	77	26	7	...	...	...	162,101
Allotments paid in England by Regimental Paymasters on behalf of British Soldiers on the Indian Establishment	39,741	...	..	...	...	...	...	...	...	...	39,741
Effects of deceased Officers and men of the British Army	836	...	...	...	...	...	...	...	...	...	836
Expenditure in India on account of Expeditionary Forces and other War Services	231,343	...	...	...	...	...	...	...	...	...	231,343
Air Ministry—											
Payments in India on A. F. O. 1706	50,871	...	...		42	...	...	...	...	...	50,913
„ „ England on I. A. F. 602	10	...	...	...	...	...	...	...	...	...	10
Indian Troops in Iraq and Palestine	896,413	...	...	...	...	...	...	...	...	...	896,413
Admiralty—											
Admiralty Transports	76,128	...	...	...	...	...	...	...	...	...	76,128
Advances in India on account of Naval Services	102,303	...	92,138	...	...	...	22,203	...	...	...	216,644
Foreign Office—											
Lighting and buoying the Persian Gulf	16,906	...	...	...	...	...	...	...	...	...	16,906
Persian Gulf Radio Offices	3,454	...	...	...	...	...	...	...	...	...	3,454
Surplus Revenues of the occupied territories in Mesopotamia	21,246	...	...	...	...	...	...	...	...	...	21,246
Troops lent for service in Persia	69,643	...	...	...	...	...	...	...	...	...	69,643
Surveying the Persian Gulf	130	...	...	...	...	...	...	..	...	...	130
Ministry of Health—											
National Health Insurance Contributions	4,020	...	...	...	...	...	...	...	...	...	4,020
Sale of National Health Insurance stamps	5	...	...	...	...	...	...	...	...	...	5
Board of Trade—											
Little Basses Light Vessel Dues	...	18	...	30	...	...	7	12	...	...	67
Balances of Indian Shipping Masters' Accounts	...	...	2,773	288	...	...	1,032	...	...	...	4,093
Turkish Lighthouses in the Red Sea	...	...	10,513	...	...	...	...	...	...	...	10,513

Other Imperial Government Departments—											
Sale proceeds of Surplus Stores in India	55,154	...	...	...	...	...	...	...	...	...	55,154
Postal and Money Order Transactions	642,285	...	...	...	...	...	...	...	...	...	642,285
Supplies to the Ministry of Munitions	3,230	...	...	...	...	...	...	...	...	...	3,230
Pensions, etc., issued in India to officers and men (Naval and Military) or their dependants	132,736	...	...	...	...	...	...	...	...	...	132,736
Bills drawn in India on account of Emigration of Coolies and African Protectorates	38,495	12,565	12,900	...	...	...	...	...	...	...	69,960
Miscellaneous payments and receipts in India on account of African Protectorates	40	15	...	...	...	...	...	...	...	...	55
Opium shipped to Hong Kong, the Straits Settlements, and Siam	...	...	...	989,840	...	...	...	...	...	...	989,840
Bills and Telegraphic transfers drawn on India by the High Commissioner for Mesopotamia	5,371	...	2,416,078	...	...	...	...	...	...	...	2,421,449
Miscellaneous—											
Civil	174,901	606	19,407	507	193	15,871	179	13	84	...	211,761
Military	768,143	...	...	...	...	...	...	...	...	...	768,143
Marine	10,679	...	...	...	...	...	...	...	...	...	10,679
Railways	58,656	...	...	...	...	...	...	...	...	...	58,656
Posts and Telegraphs	11	...	...	...	...	...	...	...	...	...	11
Total	3,672,782	19,204	2,553,809	990,707	270	15,897	23,428	25	84	...	7,276,206
His Majesty's Indian Government in England—											
Purchase of Bullion in England.											
Silver	2	...	...	...	...	...	...	...	...	...	2
Other Remittance Transactions—											
Payments on account of Australian personnel	39	...	...	...	...	...	...	...	...	...	39
Aden Reinforcements	43	...	...	...	...	...	...	...	...	...	43
Effects of deceased Officers and Warrant Officers of the Indian Army	96	...	...	...	...	...	...	...	...	...	96
Remittances by British Soldiers for deposit in the Post Office Savings Bank or investment in British Securities	718	...	...	...	...	...	...	...	...	...	718
Australian and Newzealand Staff Corps Officers attached to British Units in India	6,543	...	...	...	...	...	...	...	...	...	6,543
Payments on account of Australian Horses	48,767	...	...	...	...	...	...	...	...	...	48,767
Carried over	56,208	...	...	...	...	...	...	...	...	...	56,208

107.—ACCOUNT of RECEIPTS and DISBURSEMENTS on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1924—*contd.*

	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Disbursements—*concld.*	£	£	£	£	£	£	£	£	£	£	£
Brought forward	3,672,782	19,204	2,553,809	990,707	270	15,897	23,428	25	84	...	7,267,206
	56,208	...	...	...	...	...	...	...	...	...	56,208
Allotments of pay—Civilian Artificers	964	...	...	...	...	...	...	...	...	...	964
Remittances for payment by the India Office	85	...	...	...	...	...	...	...	...	...	85
Allotments of Pay: British and Indian Services	986	...	...	...	...	...	...	...	...	...	986
Enemy ships employed under the control of the Director, Royal Indian Marine	14,868	...	...	...	...	...	...	...	...	...	14,868
Recoveries on account of allotments paid in India	155	...	...	...	...	...	...	...	...	...	155
General Provident Fund	723	...	69	...	...	49	...	...	...	...	841
Miscellaneous Provident Funds	26	...	...	...	...	...	...	...	...	...	26
Interest appropriated to the Paper Currency Reserve for reduction of created securities	47,489	...	...	...	...	...	...	...	...	...	47,489
Government of India 6 per cent. Rupee Loan	3,985	...	...	...	...	...	...	...	...	...	3,985
Indian Cadets at Sandhurst	6	...	...	...	16	20	...	...	...	...	42
Miscellaneous—											
Civil	17,311	142	238	14	...	312	25	...	...	40	18,082
Military	43,320	...	...	...	...	...	...	...	...	...	43,320
Marine	1,971	...	...	...	...	...	...	...	...	...	1,971
Posts and Telegraphs	91	...	...	...	...	...	...	...	...	...	91
Railways	52	...	...	...	...	...	...	...	...	...	52
TOTAL	188,240	142	307	14	16	381	25	...	...	40	189,165
TOTAL INDIA	3,861,022	19,346	2,554,116	990,721	286	16,278	23,453	25	84	40	7,465,371
ENGLAND:											
His Majesty's Imperial Government—											
War Office—											
Payments in England of Remittances from India on I. A. F. 602											164,126
Allotments paid in England by Regimental Paymasters on behalf of British soldiers on the Indian Establishment											—2,509
Effects of deceased Officers and men of the British Army											12,405
Ministry of Health—											
National Health Insurance Sales of stamps in India											809
Foreign Office—											
South Persia Military Police											1,781
Currency returned to India from Jeddah											—3
Persian Gulf Radio Offices											2,152

Air Ministry—		
Payments in England on I. A. F. 602	15,208	
Board of Trade—		
Little Basses Light Vessels Dues	5,475	
Balances of Shipping Master's accounts	—3,286	
Other Imperial Government Departments—		
Sale proceeds of surplus stores in India	151,204	
Supplies to the Ministry of Munitions	1,137	
Currency notes returned to India from East Africa	—6	
Extension of Ordnance Factories in Indian (Refund of excess receipt in 1922-23)	42,300	
Miscellaneous	479,847	
Surplus Revenues of occupied territories in Mesopotamia	535,258	
Adjustments with the Central clearing office (Enemy Debts)	226,984	
Unemployment Insurances—sale of Stamps in India	401	
	1,633,283	
His Majesty's Indian Government in London—		
Other Remittance transactions :—		
Enemy ships employed under the control of the Director, Royal Indian Marine	1,141	
Effects of deceased Officers and Warrant Officers of the Indian Army	1,659	
Remittances by British soldiers for deposit in the Post Office Savings Bank or investment in British Securities	20,306	
Indo-European Telegraphs : Remittances	529	
Remittances for payment by the India Office	3,932	
Allotments of pay : British and Indian Services	—438	
Ditto Civilian Artificers	4,453	
Mission to the Court of Persia : Bills and Telegraphic Transfers	72,000	
Pay and Pensions chargeable to Local Funds, etc.	2,548	
East Indian Railway Company : Share of Surplus profits	52,744	
Rohilkhand and Kumaon Railway Company : Interest on 4 per cent. Debenture Stock allocated to State Works	21,816	
Liquidation of Hostile Firms in India	16,054	
Purchase of mules	3,610	
Expenses on account of Indian Cadets at Sandhurst	6,008	
Miscellaneous	16,543	
Indian Military Widows and Orphans Fund (Sterling Branch)	103,002	
Ditto ditto (Rupee Branch)	53	
	325,960	
TOTAL ENGLAND		1,959,243
TOTAL DISBURSEMENTS		9,424,614

No. 107.—ACCOUNT of RECEIPTS and DISBURSEMENTS on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1924—*contd.*

	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
PART II.											
ACCOUNT CURRENT WITH THE HIGH COMMISSIONER FOR INDIA.	£	£	£	£	£	£	£	£	£	£	£
Receipts.											
His Majesty's Imperial Government—											
Miscellaneous Receipts (Civil)	53	...	...	...	...	...	...	...	...	...	53
Total His Majesty's Imperial Government	53	...	...	...	...	...	...	...	...	...	53
His Majesty's Indian Government in London—											
Expenditure in England on account of stores shipped to India under War Indents	—110	...	...	...	...	...	...	...	...	...	—110
Expenditure in England on account of Stores supplied in connection with Munitions	13	...	...	...	...	...	...	...	...	...	13
Extension of Ordnance Factories in India	39	...	...	...	...	...	...	...	...	...	39
Passage advances to Government Officers, etc.—											
Civil	1,368	920	1,860	1,001	999	1,054	1565	534	649	282	10,732
Military	161	...	...	...	...	...	...	...	...	...	161
Post and Telegraphs	434	...	...	...	...	...	...	...	...	...	434
Railway	242	...	...	...	...	...	...	...	...	...	242
Advances on account of Motor Cars and recoveries of such Advances:—											
Civil	3,857	1,135	1,384	306	614	450	1,206	313	591	...	9,850
Indian Stores Department	...	...	...	...	...	...	...	...	...	...	...
Military	...	...	...	...	...	...	...	...	...	...	...
Posts and Telegraphs	437	...	...	...	...	...	...	...	...	...	437
Railway	200	...	...	...	...	...	...	...	...	...	200
Stores purchased in England chargeable to Provincial and Local Funds and to Native States:—											
Civil	228	53,790	391	487	...	...	...	...	...	...	54,896
Railway	8,852	...	...	...	...	...	...	...	...	...	8,852
Purchase of Java Quinine	38,403	...	...	...	...	...	...	...	...	...	38,403
Purchase of Java Molasses	...	...	7,645	...	...	...	...	...	...	...	7,645
Sale of Opium shipped to England	...	...	...	6	...	...	...	...	...	...	6
Enemy ships under the Control of the Director of the Royal Indian Marine:—Military	33,059	...	...	...	...	...	...	...	...	...	33,059
Pay and Pensions chargeable to Provincial and Local Funds:—Civil	375	4,560	1,075	3,892	...	368	...	856	...	...	11,126

General Provident Fund :—											
Civil	4,710	122	...	700	124	2,967	70	156	538	...	9,387
Indian Stores Department	240	...	...	...	...	...	...	...	...	...	240
Military	975	...	...	...	...	...	...	...	...	...	975
Posts and Telegraphs	181	...	...	...	...	...	...	...	...	...	181
Railway	115	...	...	...	...	...	...	...	...	...	115
Payments on Account of Stores supplied on old Indents :—											
Civil	26	...	754	...	...	1	1,529	...	...	...	2,310
Military	1	...	...	...	...	...	...	...	...	...	1
Miscellaneous Receipts :—											
Civil	4,430	895	3,235	1,507	518	420	788	191	137	589	12,710
Indian Stores Department	84	...	...	...	...	...	...	...	...	...	84
Military	5,068	...	...	...	...	...	...	...	...	...	5,068
Marine	3,334	...	...	...	...	...	...	...	...	...	3,334
Posts and Telegraphs	165	...	...	...	...	...	...	...	...	...	165
Railway	9,573	...	...	...	...	...	...	...	...	...	9,573
Indian Civil Service Provident Funds	279	47	1,098	...	1,547	...	...	90	...	...	3,061
Expenses of Indian Cadets at Sandhurst	480	...	...	...	...	...	...	...	...	...	480
TOTAL HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON	117,719	61,469	17,442	7,893	3,802	5,260	5,158	2,140	1,915	871	223,669
TOTAL INDIA £	117,772	61,469	17,442	7,893	3,802	5,260	5,158	2,140	1,915	871	223,722

ENGLAND—

	£	
His Majesty's Indian Governments in London—		
Recoveries on account of Motor Cars Advances	10,310	
Subscriptions to the General Provident Fund	14,293	
Subscriptions to the Bengal and Madras Service Family Pension Fund	616	
Miscellaneous Receipts	62,259	
Indian Civil Service Provident Funds	167	
Passage advances to Government officers	219	
Exchange adjustments on Remittance Transactions	2	
Sale of opium shipped to England	3,335	
TOTAL	91,201	
TOTAL ENGLAND		91,201
TOTAL RECEIPTS £		3,14,923

No. 107.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1924—*concld.*

Disbursements.	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
His Majesty's Indian Government in London—											
General Provident Funds :—											
Civil	1,697	982	1,711	771	2,288	1,651	500	569	311	1,045	12,025
Indian Stores Department	120	...	...	...	...	...	...	...	...	...	120
Military	307	...	...	...	...	...	...	...	...	...	307
Posts and Telegraphs	548	...	...	...	...	...	...	...	...	...	548
Railways	1,304	...	...	...	...	...	...	...	...	...	1,304
Indian Civil Service Provident Funds	33	17	15	...	...	...	...	13	...	30	108
Miscellaneous Payments :—											
Civil	1,000	548	2,583	750	785	799	2,492	210	274	...	9,441
Indian Stores Department	48	...	...	...	...	...	...	...	...	...	48
Military	46,014	...	...	...	...	...	...	...	...	...	46,014
Marine	16,393	...	...	...	...	...	...	...	...	...	16,393
Posts and Telegraphs	78	...	...	...	...	...	...	...	...	...	78
Railways	3,181	...	...	...	...	...	...	...	...	...	3,181
Advances on account of Motor Cars and recoveries of such Advances :—											
Civil	1,137	1,009	1,392	1,163	1,031	817	798	789	636	523	9,295
Indian Stores Department	155	...	...	...	...	...	...	...	...	...	155
Military	54	...	...	...	...	...	...	...	...	...	54
Posts and Telegraphs	315	...	...	...	...	...	...	...	...	...	315
Railways	491	...	...	...	...	...	...	...	...	...	491
Passage advances to Government Officers :—(Civil)	144	...	68	...	7	...	...	...	...	...	219
Exchange adjustments on Remittance Transactions	2	...	...	...	...	...	...	...	...	...	2
Sale of Opium shipped to England	...	...	...	3,341	...	...	...	...	...	...	3,341
Expenses of Indian Cadets at Sandhurst	480	...	...	...	...	...	...	...	...	...	480
Total His Majesty's Indian Government in London	73,501	2,556	5,769	6,025	4,111	3,267	3,790	1,581	1,721	1,598	103,919
Total India £.	73,501	2,556	5,769	6,025	4,111	3,267	3,790	1,581	1,721	1,598	103,919

ENGLAND:			
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		£	
Expenditure in England on account of Stores shipped to India under War Indents		—110	
Do. do. in connection with the Extension of Ordnance Factories in India		39	
Advances to officers for the purchase of Motor Cars		10,487	
Passage advances to Government Officers		11,569	
Remittances by Administrators General and Official Trustees in India		4,103	
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States		63,748	
Grant in Aid to Indian Students		463	
Miscellaneous Payment to be brought to charge or recovered in India		26,131	
Miscellaneous Pay and Pensions chargeable to Provincial and Local Funds, etc.		11,182	
Purchase of Java Quinine		38,403	
Purchase of Java Molasses		7,645	
Payments on account of the General Provident Fund		10,898	
Payments on account of the Bengal and Madras Service Family Pension Fund		705	
Indian Civil Service Provident Funds		3,062	
TOTAL		188,325	
TOTAL ENGLAND			188,325
TOTAL DISBURSEMENTS	£		292,244

APPENDIX B.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1923-24.

STATEMENT

OF

Capital raised for Railways under the Guarantee of Government

TO END OF

1923-24.

No. I.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. IA.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBENTURE CAPITAL have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1924.
			₹	₹			₹
Hardwar-Dehra	Capital expenditure in rupees . . .	3 per cent.	32,45,716	32,45,716			32,45,716

No. I.B.—CAPITAL raised for RAILWAYS treated as property of the STATE, in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1924.
			£	£			£
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	4 „	430,900	(*a*)440,274	1923	4th July 1927	430,900
	Ditto	4½ „	300,000	296,625	1923	13th April 1926	300,000
	TOTAL ASSAM-BENGAL		2,230,900	(*b*)2,236,899			2,230,900
BENGAL-NAGPUR	Share Capital in sterling	3½ „	3,000,000	3,000,000	Between 1886-87 and 1889-90.	.....	3,000,000
	Debenture Stock in sterling	4 „	2,000,000	1,948,586	1914	1st January 1944	2,000,000
	Debentures in sterling	6 „	560,000	554,400	1921	1st June 1924	560,000
	Ditto	4½ „	448,900	439,725	1922	18th August 1926	448,900
	Ditto	5 „	178,500	178,500	1922	15th February 1926	178,500
	Ditto	4½ „	400,000	396,500	1922	5th November 1926	400,000
	Ditto	4 „	445,000	428,750	1924	31st January 1927	445,000
	Ditto	4 „	152,000	143,000	1923	18th August 1927	152,000
	Ditto	4½ „	500,000	496,250	1923	2nd February 1926	500,000
	Ditto	4½ „	120,000	119,400	1923	4th May 1926	120,000
	Ditto	4 „	450,000	449,375	1923	15th July 1925	450,000
	Ditto	4½ „	500,000	499,375	1922	15th July 1926	500,000
	Ditto	4½ „	155,000	154,419	1923	3rd January 1926	155,000
	Ditto	5½ „	450,000	450,000	1921	20th October 1925	450,000
	TOTAL BENGAL-NAGPUR		9,359,400	(*c*)9,258,280			9,359,400
BURMA	Share Capital in sterling	2½ „	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 „	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ „	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(*a*) Includes premium realised on £19,100 Debentures since discharged.
(*b*) Differs from the corresponding total in Account No. 25A by £7,907, being the net amount of premia realised and discount paid on debentures which have been discharged or renewed.
(*c*) Ditto ditto £30,383 ditto ditto ditto ditto.

No. 1B.—CAPITAL raised for RAILWAYS treated as property of the STATE, in respect of which guarantee for interest and repayment of CAPITAL has been given—concld.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1924.
			£	£			£
ROHILKUND AND KUMAON	Joint Debenture Stock—State Share	4 per cent.	(a) 472,000	472,000	1909	31st December 1932	472,000
MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½ „	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 „	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	6 „	375,000	375,000	1921	30th November 1925	375,000
	Ditto	5 „	201,000	200,900	1922	1st April 1924	201,000
	Ditto	4½ „	500,000	495,000	1922	1st August 1926	500,000
	TOTAL MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).		8,576,000	8,573,395			8,576,000
BOMBAY, BARODA AND CENTRAL INDIA.	Share Capital in sterling	3 „	2,000,000	2,000,000	.....	.....	2,000,000
GREAT INDIAN PENINSULA	Ditto	3 „	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Ditto	3½ „	1,000,000	1,000,000			1,000,000
	GRAND TOTAL £		30,463,300	30,335,393			30,463,300

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.
(b) Includes £2,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.
N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.

No. IC.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1924.
			£	£			£
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	1921	4th May 1939	5,000,000
	Ditto	3 „	1,500,000	1,363,637	1921	4th May 1939	1,500,000
	Ditto	3 „	1,500,000	1,378,291	1921	4th May 1939	1,500,000
	Ditto	3½ „	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ „	2,450,000	2,360,303	1908	4th August 1937	2,450,000
	Ditto	3½ „	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	Ditto	4½ „	3,500,000	3,459,579	1915	1st June 1935	3,500,000
	TOTAL EAST INDIAN		18,500,000	(a) 17,754,240			18,500,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ „	1,000,000	959,364	1908	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ „	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ „	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture stock in sterling	4 „	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	4 „	395,000	393,088	1923	15th August 1927	395,000
	Ditto	4½ „	250,000	249,375	1922	3rd July 1924	250,000
	Ditto	4½ „	250,000	249,062	1923	3rd January 1926	250,000
	TOTAL SOUTH INDIAN		(b) 3,213,248	(c) 3,186,769			3,213,248
	GRAND TOTAL £		26,213,248	25,153,531			26,213,248

(a) Differs from the corresponding total in Account No. 25A. by £5,698 on account of discount paid in raising Debentures since discharged.
(b) Includes £447,791 on account of the Tinnevelly-Quilon Railway, Indian State Section, the interest on which is under-written by the Travancore Darbar.
(c) Differs from the corresponding total in Account No. 25A. by £4,725, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Accounts.

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